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# THE TRADE REVIEW.

Vol. II.

MONTREAL, FRIDAY, FEBRUARY 16, 1866.

No. 5.

**ANGUS & LOGAN,**  
PAPER MANUFACTURERS AND  
WHOLESALE STATIONERS, 854 St. Paul st.  
1-ly

**H. W. IRELAND,**  
NAIL AND METAL BROKER,  
Agent for Cut-Nail and Spike Manufacturers.  
1-ly 235 St. Paul st., Montreal.

**MUNDERLOH & STEENCKEN,**  
IMPORTERS OF STAPLE AND  
FANCY DRY GOODS, 236 St. Paul st., corner  
of Custom House square, Montreal. 1-ly

**EDWARD MAITLAND, TYLER & CO.,**  
WHOLESALE WINE, GENERAL  
and COMMISSION MERCHANTS,  
2-ly 20 Hospital st.

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

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

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

**JOHN DOUGALL & CO.,**  
PRODUCE and LEATHER COMMIS-  
SION MERCHANTS, Montreal.

**FOR SALE,**—  
Barrels and Half-Barrels primo split Labrador  
and Canso Herrings, and Cod Oil of superior quality.  
ALSO,  
Preserved Salmon, (Catch 1855), in tins.  
January 4th, 1866. 1-ly

**A. McK. COCHRANE,**  
COMMISSION MERCHANT & Agent  
for Woollen Manufacturers, 494, 496 and 498 St.  
Paul st., corner of St. Peter st., Montreal.

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

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

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

**SAUVAGEAU & CO.,**  
PRODUCE-BROKERS,  
46, 2, 8 No. 21 Sacrament st., Montreal.

**GREENE & SONS,**  
HAT AND FUR MANUFACTURERS  
AND IMPORTERS. [See next Page.] 1-ly

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

**A. RAMSAY & SON,**  
IMPORTERS OF WINDOW GLASS,  
Oils, Paints, &c., 21, 22 & 24 Reçollet st., Montreal.  
1-ly

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

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

**THOMAS W. RAPHAEL,**  
AGENT FOR HAMILTON POWDER COMPANY,  
15 St. Nicholas Street,  
MONTREAL.  
1-ly

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

**J. TIFFIN & SONS,**  
GENERAL MERCHANTS, IMPORT-  
ERS OF TEAS, SUGARS, and GENERAL GRO-  
CERIES, WINES, BRANDY, &c., Nos. 184 and 186 St.  
Paul st., and 49 and 50 Commissioners st.  
Offer for sale several Invoices fresh Teas just received  
per Steamers, consisting of  
Imperial Gunpowder. Japan, Colored  
Old Hyson. and Uncolored.  
Young Hyson. Oolongs.  
Hyson Twankay. Souchong.  
Twankay.  
Also several Invoices FRESH TEAS, just received  
per Steamer via Portland, together with a full assort-  
ment of other STAPLE and GENERAL GROCERIES.  
Also 200 hds. Choice Porto Rico Sugar; and  
250 hds. } Prime Retailing Molasses.  
50 tierces } 1-ly

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

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

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

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

**GREENE & SONS**  
INVITE the attention of close buyers to  
their Fall Stock of Furs, Hats, &c. [See next P.]  
1-ly

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

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

**HAVE FOR SALE**—  
Charcoal Tinplates, Ingot Copper,  
Coke Tinplates, Ingot Tin,  
Terne Tinplates, Cast Spelter,  
Galvanized Iron, Sheet Copper and Brass

Copper Brass, and Malleable Iron Tubes,  
and every description of Furnishings suitable for Tin-  
smiths, Plumbers, Brassfounders, and Gasfitters.  
1-ly

**GREENE & SONS,**  
HATS, FURS, BUCK MITTS, &c.  
See next Page. 1-ly

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

**MCMILLAN & CARSON,**  
CLOTHING.  
WHOLESALE.  
118 & 160 MCGILL STREET, Montreal. 5-ly

**JOHN McARTHUR & SON,**  
OIL, LEAD & COLOR MERCHANTS,  
Importers of Window Glass, &c.,  
1-ly 118, 120 and 122 McGill st., Montreal.

**BOOTS AND SHOES.**  
**JAMES POPHAM & CO.** (late Popham  
& Sinclair), Manufacturers and Wholesale Dealers  
in every description of Boots and Shoes, expressly  
adapted to the wants of the Trade in all the Provinces  
of British North America. Our travellers are now  
out and will wait on buyers with our *Spring Samples*.  
of Boots and Shoes, as usual.

Orders received by post or personally, will receive  
our best attention.  
Office, Warehouse and Manufactory,  
60-ly No 491 and 493 St. Paul Street.

**CHOICE LABRADOR HERRINGS,**  
IN HALF BARRELS,  
For Sale by  
**SCHEIDER, BOND & CO.,**  
491 & 493 St. Paul Street.

## SUAGRI SUGAR SUGAR

386 hhds } Bright Grocery and Superior Refinery  
252 brls } Sugar,

Received ex "Wild Hunter" and "Jane Bell," from Demerara, and "Express," from Barbadoes.

ALSO, IN STORE,

Bris No. 1 EXTRA FAT SPLIT HERRINGS

Hhds United Vineyard Proprietors' BRANDY, PALE and DARK, in Bond

Bags PIMENTO, &c., &c., &c.

For Sale by

MITCHELL, KINNEAR & CO.

Montreal, January 25, 1866.

HENRY J. GEAR,

**COMMISSION MERCHANT,**  
Importer and Dealer in Teas, General Groceries Havana and German Cigars. Agent for Dunville's Belfast Old Irish Whiskey, 48 St. Peter st., Montreal.  
4-1y

FROTHINGHAM & WORKMAN,

**IRON, STEEL, AND HARDWARE MERCHANTS, ST. PAUL STREET.**

Opposite the Custom House Sq.,

10-1y

Montreal.

CRATHERN & CAVERHILL,

**IMPORTERS OF HARDWARE, IRON, STEEL, TIN PLATES, &c., WINDOW GLASS, PAINTS & OILS, 187 St. Paul st., Montreal.**  
Agents, Victoria Rope Walk, Vieille Montagne Zinc Company.  
2-1y

EVANS & EVANS,

**WHOLESALE HARDWARE MERCHANTS, MONTREAL.**

AGENTS FOR

HARE'S CELEBRATED PAINTS AND COLORS.

AGENTS FOR

CURTISS & HARVEY'S POWDER.

7-1y

263 St. Paul street, Montreal.

**BRITISH AMERICAN COMMERCIAL COLLEGE.**

LOCATED IN TORONTO AND HAMILTON,

**DESIGN** to educate young men for business, and prepare them for the duties of Practical Accountants.

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

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

To the man in business, or to the one about commencing, a knowledge of these branches is indispensable necessary to a successful business career.

The Actual Business Department is furnished with a Bank, conducted on the same principles as our favourite Banking-houses, where the Students make their deposits of money, and Notes for Collection and Discount, and on which they draw their Cheques, Drafts, &c. A Merchant's Emporium or Wholesale Establishment, where the first purchases of Merchandise, Groceries, &c., are made. This is a representative of one of the largest Wholesale Houses in the City of Toronto; the books, ten in number, being kept on the same principle; and an Exchange Office for the buying and selling of a depreciated currency. A thorough knowledge of this branch has become absolutely necessary to almost all classes of business men and accountants. This Department is under the charge of a Teacher who has had years of experience as a Practical Accountant.

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

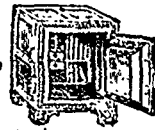
Students can enter at any time.

For Monthly Circular, Specimens of Writing, &c., address (enclosing stamp):

MUSGROVE & WRIGHT,

At Toronto or Hamilton.

KERSHAW & EDWARDS,



ESTABLISHED

YEAR 1838.

**IMPROVED FIRE PROOF SAFE.**

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

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

We also manufacture Patent Combination Bank Locks, and the most modern Bank and other securities.

Lists of sizes and prices mailed on application.

KERSHAW & EDWARDS,

1-1y 82, 81 & 86, St. François Xavier street, Montreal.

FURS, HATS, BUCK MITTS, &c.

GREENE & SONS

**INVITE** inspection to their FALL STOCK of

LADIES' FURS, MEN'S WOOL HATS,

MEN'S FURS, BOYS' FANCY HATS,

BUFFALO ROBES, WHITNEY CAPS,

BUCK MITTS, &c. SILK HATS,

FURS, SKINS, &c.

HAT and CAP TRIMMINGS, &c.

The attention of the Trade is directed to our Stock this Fall, which is very complete, embracing all the

NEW AND LEADING STYLES,

among which will be found a large variety of Mens' and Boys' STEEL BRIM RESORTÉ HATS, which are becoming very fashionable. Samples sent by Express to parties not visiting the city.

Orders promptly executed.

GREENE & SONS,

1-1y Montreal.

JEFFERY BROTHERS & CO.,

**GENERAL MERCHANTS, 44 St. Sacramento st., Montreal.** 2-1

A. CHARLEBOIS & CO.,

**IMPORTERS OF HARDWARE, CUTLERY, IRON, STEEL, &c., manufacturers of STOVES, CUT NAILS, &c., 438 St. Paul Street, Montreal.** 47-1y

WEST BROTHERS,

**TOBACCOS. — PLUG, VARIOUS BRANDS, CUT SMOKING, FINE CUT CHEWING.**

CIGARS.—HAVANA,

GERMAN,

DOMESTIC.

WEST & BROTHERS,

1-1y Montreal.

MULHOLLAND & BAKER,

**IRON, STEEL AND GENERAL HARDWARE MERCHANTS,**

419 AND 421 S<sup>W</sup>. PAUL STREET,

MONTREAL.

YARD ENTRANCE, St. Frs Xavier st

1-1y

CHARLES G. DAGG,

**IMPORTER AND WHOLESALE**

**DEALER** in British and Canadian Stationery Goods, Writing Papers, Wrapping Papers, Envelopes, Steel Pens, Inks, Pocket Books, Twines, &c.; also, Account Book Manufacturer, Publisher of the National Series of School Books, Canadian and Progressive School Copy Books, Bookbinder, &c. MANUFACTURED FOR, AND NOW IN STOCK, several hundred reams each, of Manila, Brown, Tea, and Coffee Papers, all sizes. Several tons Straw Wrapping Papers, all sizes. The above goods will be sold at very low prices, and a liberal discount will be allowed to CASH BUYERS.

37 St. François Xavier street, Montreal.

Montreal, Feb. 27th, 1866.

7-1y

J. Y. GILMOUR & CO.,

(Late Gilmour, White & Co.,)

IMPORTERS OF

**BRITISH AND FOREIGN DRY GOODS,**

WHOLESALE,

NO. 375 ST. PAUL STREET,

MONTREAL.

62-1y

ANDREW MACFARLANE & CO.,

**WHOLESALE DRY GOODS IMPORTERS,**

258 & 260 St Paul and 92 & 93 Commissioners Streets

MONTREAL.

1-1y

F. SHAW & BROS.,

14, LEMOINE STREET.

**TANNERS AND LEATHER MERCHANTS.**—Our Leather is tanned at the well-known Roxton Falls and other Tanneries, under our own superintendence, thereby enabling us to produce an article of superior quality at the least possible cost, which we are prepared to offer to the trade at lowest market prices. All orders promptly attended to. 4-1y

Consignments of leather respectfully solicited. Sole Agents for Alexander's Kid Gloves.

HUA & RICHARDSON,

**LEATHER IMPORTERS AND COMMISSION MERCHANTS,** have always in Stock an excellent assortment of FRENCH CALFS, KIDS and PATENTS, &c. Also a large supply of O. L. Richardson & Sons' Spanish Sole and Slaughter Leather, for which they are agents in Canada.

Consignments of leather respectfully solicited. Sole Agents for Alexander's Kid Gloves.

HUA & RICHARDSON,

1-1y St. Peter st., Montreal.

LEEMING & BUCHANAN,

**PRODUCE AND COMMISSION MERCHANTS,**

St. Nicholas street, Montreal.

Special attention devoted to the Sale and Shipment of FLAX, and liberal Advances made on consignments of either Fibre or Seed. 1-1y

**TEAS, SUGARS, TOBACCOS,**

&c. &c. &c.

Hyson, Young Hyson,

Imperial, Gunpowder,

Japan Young Hyson,

Uncoloured Japan,

Twankay, Hyson Skin,

Souchong and Congou,

TEAS.

—ALSO—

Sugars, Syrups, Tobaccos, and a general assortment of Groceries.

For Sale by

B. HUTCHINS & CO.

Montreal, 3rd January, 1866. 62-1m

JAMES S. NOAD & CO.,

Commission Merchants and General Agents,

48 St Peter Street, Montreal. 62-1y

**LIDLAW, MIDDLETON & CO.,**

Commission Merchants and Shipping Agents, Montreal. 21-1y

JAMES ROY & CO.,

**IMPORTERS OF DRY GOODS,** including TABLE LINEN, SHEETING, &c., No. 605 St. Paul st., near St. Peter.

B. HUTCHINS & CO.,

**COMMISSION MERCHANTS,** Importers of TEAS and GENERAL GROCERIES, No. 183 McGill st., Montreal. 6-1y

SMITH & COCHRANE,

Manufacturers and Wholesale Dealers

IN

**BOOTS AND SHOES,**

Corner St. Peter and St. Sacramento sts.,

47-1y

MONTREAL.

KERR & FINDLAY,

**WHOLESALE CONFECTIONERS,**

Manufacturers of Gum Drops, Chocolate, and other Cream Drops, &c., &c. 618 St. Paul st., Montreal. 2-1y

**CONVERSE, COLSON & LAMB,**  
**COMMISSION MERCHANTS,**  
**TEA DEALERS & IMPORTERS OF GENERAL**  
**GROCERIES, LIQUORS, CIGARS, &c.**  
 CORNER OF HOSPITAL AND ST. JOHN STREETS,  
**MONTREAL.** 1-1y

**ESTABLISHED 1842.**  
**STEAM MADE CONFECTIONERY.**  
**GUM DROPS and JUJUBE PASTE.**  
**PAN GOODS, and CANDIES of all kinds.**  
**LOZENGES of every description.**  
**FRENCH CREAM BON-BONS and CHOCOLATE**  
**CREAM DROPS.**

Manufactured and sold at his New Block, erected on  
 the Old Stand, 243 (New No. 831) Notre Dame Street.  
**CHARLES ALEXANDER,**  
 Wholesale and Retail Confectioner.  
 15-1y

**C O D O I L.**  
 150 BARRELS  
**PRIME GASPÉ COD OIL,**  
 FOR SALE BY  
**ALFRED SAVAGE & SON,**  
 12 St. John Street.  
 June 2.

**J. MEYER & CO.,**  
 WHOLESALE IMPORTERS OF  
**DRY GOODS AND FANCY GOODS.**  
 408 Broadway, New York. 511 St. Paul st.,  
 Montreal.  
 Sole Agents for the Genuine Duohesso Gloves.  
 10-1y.

**ROBERT MILLER,**  
 (Late R. & A. Miller.)  
**PAPER MAKER, WHOLESALE**  
**STATIONER, Bookbinder and Account Book**  
**Manufacturer, Importer and Dealer in Wall Papers,**  
**Window Shades, School Books, Bibles, Prayer Books,**  
**and Church Services.**  
 Agent for Lovell's Series of School Books.  
 Printing and Wrapping Papers, of all qualities and  
 descriptions, constantly on hand, or made to order.  
 Works—Sherbrooke Paper Mills, Sherbrooke.  
 Warehouse—60 St. Francois Xavier street, Montreal.

**ALEXANDER WALKER,**  
**IMPORTER OF STAPLE AND**  
**FANCY DRY GOODS.**  
 ST. HELEN STREET,  
 Montreal. 3-1y

**FOLINGSBY & WILLIAMSON,**  
**PRODUCE, COMMISSION MERCHANTS, and SHIPPERS,**  
 22 William street, Montreal. Advantages—Con-  
 signments of Produce or General Merchandise for sale  
 in this market, or for shipment. Personal attention  
 given to the sale or purchase of same. 15-

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

**PENITENTIARY BOOTS AND SHOES.**  
**THE** Subscriber, having been appointed  
 Agent in Montreal for the Sale of these Goods, is  
 now prepared to take orders, which will be filled care-  
 fully, and with despatch.  
**A. McK. CG HRANE,**  
 494 to 498 P. Paul Street.  
 31-1y

**W. F. LEWIS & CO.**  
**WINE AND SPIRIT MERCHANTS,**  
 St. Peter st., Montreal. 3-1y

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

**E. E. GILBERT,**  
**CANADA ENGINE WORKS,**  
 Is prepared to execute orders for  
 Oil Boring and Pumping MACHINERY  
 Portable and Stationary ENGINES  
 BOILER WORK, SMITH WORK, and  
 Heavy Furnace FORGINGS  
 Hoisting MACHINES  
 HYDRAULIC PRESSES, &c.  
 —ALSO,—  
 Has on hand, several Second-hand  
**ENGINES AND BOILERS**  
 Which will be sold low. 23-1f

**ROBERTSON & BEATTIE,**  
**IMPORTERS, WHOLESALE GRO-**  
**CEERS, and General Commission Merchants, corner**  
**McGill and Collogo streets, Montreal.** 8-1y

**ROBERT CROOKS & CO.,**  
**COMMISSION MERCHANTS,**  
**LIVERPOOL, ENGLAND.**  
 Execute Canadian Orders on the best terms, giving  
 special attention to the Grocery Department. They  
 make liberal Advances on Produce consigned to them,  
 and give prompt dispatch to the Forwarding and  
 Insurance of Goods. 10-1y

**DUNDAS.**  
**OSLER & BEGUE,**  
**BARRISTERS AND ATTORNEYS**  
 AT LAW,  
*Solicitors in Chancery, Notaries and Conveyancers.*  
**DUNDAS, C. W.**  
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**of STRAW and FANCY DRY GOODS, 280 St.**  
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**MANUFACTURES to Order, and has**  
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**Bolts of every description, Rivets, Lifting Jacks,**  
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**SPECIAL NOTICE.**  
**WE** take this medium of informing our customers  
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 portion of our Importations for the coming season,  
 and will be prepared to show the same by the last  
 week of the present month. These goods having been  
 bought before the last advance, we are enabled to sell  
 them on most favourable terms.  
**MONTREAL, 16th January, 1866.**

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**PRODUCE & GENERAL COMMIS-**  
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 Consignees may draw against property at two-thirds  
 Montreal market price at time, which will be accepted  
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 Grey Cottons, Laces, Spools,  
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And a large variety of other Fancy and Staple Goods  
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 Perhaps the largest assortment of Goods suitable  
 for a General Country Store of any house in the  
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**IMPORTERS OF PIG and BAR IRON,**  
 Paints, Putty, &c., Iron Tubes for Gas, Water or  
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 Consignments of BUTTER, FLOUR, DRESSED HOGS,  
 POT and PEARL ASHES, &c., will receive prompt and  
 personal attention.  
 Place of Business central, and suitable for the sale  
 of all descriptions of Produce.  
 Liberal advances made on Bills of Lading. 15-1y

**THE COMMERCIAL UNION ASSURANCE COMPANY,**

Chief Office, 19 Cornhill, London, England.  
Capital, \$12,000,000. Invested, over \$2,000,000

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

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

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SUCCESSORS TO  
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**DRY GOODS,**

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St. Paul Street, Montreal.

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Contractors for Convict Labor at the Provincial Penitentiary.

**MANUFACTURERS AND WHOLESALE DEALERS** in every description of **HOOPS and SHOES**, made almost exclusively by hand.

All orders will receive prompt attention.  
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Capital paid up \$1,950,000; Reserved surplus Fund, \$5,000,000; Life Department Reserve \$7,250,000; Undivided Profit \$1,050,000; Total Funds in hand \$15,250,000.

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

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**LIFE ASSOCIATION OF SCOTLAND,**  
(Founded 1835.)

**THE SYSTEM AND REGULATIONS** of the LIFE ASSOCIATION OF SCOTLAND have been so framed as to secure to its Policy Holders the utmost value for their payments, and include provisions in their favor on the following important points.—

- SMALL OUTLAY for Life Assurance.
- NON-LIABILITY to FORFEITURE of Policy.
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- FREEDOM FROM THE RISKS of PARTNERSHIP.

On 5th April next,

The Books will be closed for the 27th Annual Balance Entants on or before that date will secure ONE YEAR'S earlier participation in Profits

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**WHOLESALE GROCERS AND**

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

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

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

Losses promptly and liberally adjusted without reference to England. General Agents for Canada,  
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All Premiums received in Canada, invested in the Province.

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

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

Montreal, St. Sacrament and St. Nicholas streets.

**THE TRADE REVIEW.**

MONTREAL, FRIDAY, FEBRUARY 16, 1866.

**IMPORTANT, AND PROBABLY TRUE.**

The following paragraph was received by telegraph yesterday from Washington, as a portion of the news furnished by the Associated Press

"The Ways and Means Committee have had several interviews with the British Minister since the departure of the Canadian officers. The object and purpose of these interviews were to ascertain if some arrangement could not be effected which would be advantageous to both countries. The Committee suggests to the British Minister to submit any propositions upon the subject which he thought proper, and they would carefully be considered. They informed him that they were disposed to sanction such legislation, as looks fair and just to reciprocal trade between the Provinces and the United States"

It is not at all improbable that the prompt refusal of the Provincial delegates to treat upon the absurd terms proposed by the United States Committee of Ways and Means, has rather upset the calculations of these latter gentlemen. They appear to have imagined with Mr F H Derby, that the Provinces were so utterly dependent upon the Treaty that they would be willing to sacrifice all things else, and accede to any proposition however absurd rather than allow it to be abrogated; in this however they found themselves very much mistaken. The expectation that a commercial policy diametrically opposed to their own, may be adopted by this country, doubtless alarms them for the safety of their own revenue, and they are anxious to avoid such a contingency. Besides this the fact that they are about to lose the trade with these Provinces, which in extent and magnitude ranks next to that with Great Britain, rather startles them. It would appear from the above telegram that they now feel disposed to re-open the negotiations, which were so abruptly brought to a close through their own illiberality. We must however confess some doubt that Mr Morrell—whose opinions pervade the entire Committee and who seems to have the Commercial Policy of the country entirely in his own hands—should so completely stultify himself as to seek for a reconsideration of the subject so soon after the departure of our Representatives.

We have positive information of the blank amazement with which the determination of our representatives to break off the negotiations was received by the Committee. They could hardly credit their senses when they heard that the Provinces were able to do without the United States, and that we would submit to no undue concessions in order to secure their markets for our produce. We also know for a fact that the Secretary of the Treasury, Mr McCulloch, and even the President himself, manifested the deepest regret at the sudden termination of the negotiations, and

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**HEAVY AND SHELF HARDWARE**

**IRON,**

**STEEL,**

**PIG IRON,**

**PAINTS,**

**OILS,**

**GLASS,**

**CORDAGE,**

**RUBBER and LEATHER BELTING, &c., &c.**

Manufacturers of

**S A W S :**

Circular, Gang, Crosscut, Webs, &c.

Mocock's celebrated

**AXES, EDGE TOOLS, &c.**

**MONTREAL REFINED IRON:**

Bars and Sheets, Cut Scrap Nails.

Pressed, Clinch and Finishing, Iron and Zinc Shoes

Bits, Brads, &c.

Agents for Sharpe & Davy's English Gunpowder.

Agents for Commercial Union Assurance Company, Fire and Life, of London, England.

Agents for National Provincial Marine Assurance Company of London, England.

Warehouse and Offices, 385 & 387 St. Paul street.

Manufactories on Lachine Canal.

1-ly Montreal.

expressed the strongest hope that there would yet be some arrangement arrived at. Mr. WELLS, the Chairman of the Revenue Commission, and other influential men at Washington, expressed themselves in a similar manner. We have no doubt that the action of the Committee of Ways and Means, as above indicated, has been the result of pressure from high quarters. We may therefore regard the light thus thrown upon the question, as in every way favourable to a much more impartial re-consideration and final settlement of the matter than, from recent events, could have been anticipated.

**MOVING RAPIDLY.**

The past two or three weeks have been exceedingly busy ones among the farming community, from one end of Canada to the other. Every body seems to have been alive to the necessity of hurrying to market, with all possible speed, whatever produce yet remained in the country destined for American Markets. The result has been that, during the past two or three weeks, millers and produce dealers have had a very busy time of it. In some sections of Western Canada we learn that unusually large deliveries of wheat have been made during the time stated. Nor have other grains, such as oats, barley and peas, been in small supply. The deliveries of these, particularly the former, have been by no means inconsiderable. The banks have circulated a great deal of money during the period mentioned—the wants of those in the grain trade being larger than usual. During most of our winters, a large number of well-to-do farmers hold up their wheat for higher prices in the spring, but we are informed that such a thing is almost unknown this season. Every bushel of wheat that can be spared is being sold; and if anything like fair sleighing continues, there will be scarcely a bushel held by farmers for sale by the close of the month. This is cause for congratulation, for the time of "free markets" is fast ebbing away. It is now less than thirty days to the 16th March, when the Reciprocity Treaty closes, and therefore, sharp should be the word and quick the action! There is no indication yet what duty the American Government intends to enforce after that date. Congress will, doubtless, soon be called upon to consider the matter. We do not believe the duties will be placed very high, now that the whole burden will fall upon our farmers. But with anything like proper exertions, on the part of our Railway Managers, we can now deliver all of the past season's crop before the burden is imposed at all.

**Erratum.**

We regret that through some error in the typesetting, the advertisement of Mr. A. McK. Cochrane was made to read "A. McK. Cochrane & Co.," which of course is incorrect.

THE RESULT.

OUR readers will have already seen by the daily papers the utter failure of the Reciprocity negotiations at Washington. The text of the propositions and counter propositions between the Provincial Delegates on the one hand, and the United States Committee of Ways and Means on the other, will have been most attentively perused. It will have been seen that the Provincial Delegates proposed:—

- 1st Free trade in the natural productions of the United States and the Provinces; subject, on both sides to the Internal Revenue Duties.
- 2nd. That the present arrangement, as to the Fisheries, shall continue.
- 3rd. The free navigation of the internal waters of the continent, coupled with an effort to improve Canadian water communications.
- 4th That Canada would adjust her Excise duties upon spirits, beer, and tobacco, in accordance with a revenue standard to be mutually adopted.
- 5th. A continuance of the present bonded system through both countries.

In response to these propositions, the Committee of Ways and Means proposed, on the part of the United States:—

- 1st That they should decline to admit free any articles whatever from Canada, with the exception of burr millstones, rags, firewood, grindstones, plaster, and gypsum.
- 2nd. That they ask a right to fish as at present. They would abolish the present fish bounties, but impose an import duty more than equivalent to these bounties.
- 3rd. That the present navigation arrangement should continue, providing that no discrimination, as to tolls, should be made between United States and British craft.
- 4th. That the present bonding system should continue.
- 5th. That the following should be the duties levied on other articles, proposed to be included in this Treaty:

- Animals, living, of all sorts, twenty per cent *ad valorem*.
- Apples and garden fruit and vegetables, ten per cent *ad valorem*.
- Barley, fifteen cents per bushel.
- Beans, except vanilla and castor oil thirty cents per bushel.
- Beef, one cent per pound.
- Buckwheat, ten cents per bushel.
- Butter, four cents per pound.
- Cheese, four cents per pound.
- Corn, Indian, and oats, ten cents per bushel.
- Corn meal, Indian, and oatmeal, fifteen cents per bushel.
- Coal, bituminous, fifty cents per ton.
- All other coal, twenty-five cents per ton.
- Flour, twenty-five per cent. *ad valorem*.
- Hams, two cents per pound.
- Hay, one dollar per ton.
- Hides, ten per cent. *ad valorem*.
- Lard, three cents per pound.
- Lumber, pine, round or log, one dollar and fifty cents per one thousand feet.
- Pine, sawed or hewn, two dollars and fifty cents per one thousand feet.
- Planed, tongued and grooved, or finished, twenty-five per cent. *ad valorem*.
- Spruce and hemlock, sawed or hewn, one dollar per thousand feet.
- Spruce planed, finished or partly finished, twenty-five per cent. *ad valorem*.
- Shingle bolts, ten per cent. *ad valorem*.
- Shingles, twenty per cent. *ad valorem*.
- All other lumber of black walnut, chestnut, bass, white wood, ash, oak, round, hewn or sawed, twenty per cent. *ad valorem*.
- If planed, tongued and grooved, or finished twenty-five per cent. *ad valorem*.
- Trees, ten per cent. *ad valorem*.
- Peas, twenty-five cents per bushel.
- Pork, one cent per pound.
- Potatoes, ten cents per bushel.
- Seed, timothy and clover, twenty per cent. *ad valorem*.
- Trees, plants, and shrub, ornamental and fruit fifteen per cent. *ad valorem*.
- Wheat, two cents per pound.
- Wheat, twenty cents per bushel.

To these propositions the Provincial delegates would not of course, agree, and they were perfectly right in coming to the conclusion that the Committee of Ways and Means "no longer desired that the trade between the two countries should be carried on upon the principles of Reciprocity." The negotiations therefore ceased, and the delegates returned home.

There can be but one opinion as to the result of this. The propositions made by the Canadian Government were liberal and just; those made by the United States Government illiberal and unjust. On the one hand a disposition was evinced to meet any objections that had hitherto been made to the Treaty; to enlarge the facilities for transport; to aid the United States

in the collection of their Revenue, by the prevention of smuggling; and on the whole to adapt the conditions of the Treaty to the new and exceptional circumstances in which the United States found themselves. On the other hand, no disposition whatever, in favour of the continuance of commercial relations between the two countries, was evinced; on the contrary there was shown a spirit of exclusiveness and isolation. Non-intercourse—if not coercion—was plainly the principle with which the United States were actuated. It is well that Canadians should thus early understand this; and we hail with more than ordinary gratification the temper of the people on the subject, as evidenced by all classes and parties. From every town and village of the Provinces, we hear of but one sentiment—a determination to rely upon our own resources—to build up a commerce of our own, and to depend as little as possible upon our neighbours. Nothing could have transpired which will so well tend to develop a national and self-reliant spirit among our people. Confederation of the British North American Provinces once accomplished, and improved facilities for trade between the colonies, there is no doubt that many good results must flow to us from the mistaken policy of the United States.

Canadians have nothing to regret in relation to these negotiations. We have found fault with the Government for not procuring and circulating more information on the subject of the Treaty on the United States; and we are still confident that nothing but the greatest possible ignorance of the nature of its operation prevails in that country. The negotiations were conducted with a degree of ability and state-manship creditable to the Provinces and compare very favourably with the lack of impartiality and liberality evidenced by the opponents of the Treaty. All that could legitimately be offered upon our part has been offered and refused. Every effort which was right and proper to make in our interest was made, but without success. The Provinces have discharged their duty, and have now made up their minds to depend on themselves. We were never in a better position than now to stand the loss of the Treaty, while the United States were never in a worse one; and if our Government and people but continue in their present temper, the abrogation of the Treaty instead of being productive of ill effects, must tend materially to develop the resources of our country, and this, which was intended as a serious stroke at our commercial existence, will aid more than anything else the success and prosperity of our people.

INVESTMENT OF CAPITAL IN CANADA.

WE do not intend, by this somewhat well-worn title, to draw the attention of capitalists and money-lenders in England to the resources and capabilities of Canada. Those who want "undoubted security," and twelve per cent. interest for their money, will find small comfort in the contents of this article. Their day, we sincerely hope, is over and gone; for useful as they may probably have been in some very isolated cases, we do not need to tell those who know what it is to borrow at that rate, that in ninety-nine out of a hundred, such interest is very certain, before long, to eat up the principal, and bring the borrower to ruin.

What we mean by investment of capital in Canada, is the investment of Canadian capital—now, we are thankful to say, becoming more abundant than for some time back—especially in the western section of the country. We are getting nearly through the long train of wretched time bargains, made in the heat of the horrible land speculating era, when everybody that could scrape a little money together, by any means, bought some real estate on enormously extended credit. Ten years was the ordinary time for these bargains to run, and when the cash of 1857 came, thousands of people all over Western Canada found themselves committed to yearly payments, continuing until 1867, and all for properties whose value bore no shadow of proportion to the sums given for them. By far the larger part of these wretched burdens are now discharged in one way or another, and hundreds of men are beginning to breathe freely who, for many weary years, have been staggering under heavy burdens. For one who was doing well and saving money, in 1838, we have now at least fifty, which fact, coupled with the extraordinary prosperity, caused by the recent good harvest, is now beginning to tell upon the accumulated capital of the country.

We, therefore, find an abundance of money seeking investment, not furnished by English capitalists, but

by our own people. Money for investment is almost a drug in the leading cities of Canada West, and the great loan companies are becoming seriously embarrassed in consequence of the large funds accumulating on their hands, and the want of demand for them.

We cannot say we are sorry at this lack of customers. Farmers have found out that they cannot borrow at ten or twelve per cent. and live; and the best thing we can wish for the general good of the country is that these rates may utterly disappear and never be heard of again. They belong to a class of business better known to Jews and usurers than to capitalists who get good landed security. When the loan companies can lend at six or seven per cent., net, they will have plenty of applications; and, unlike the class who borrowed at the old rates, their customers will thrive and prosper by the loan.

We have been led to these observations by noticing the proceedings of a recent meeting of The Canada Landed Credit Company, held at Toronto. This Company, like some others in Canada, was based on the idea of borrowing money at cheap rates in England, and lending it at much higher rates in Canada. Security on land was proposed to be taken, and arrangements made for repayment of the loan by instalments.

Nothing can be better than the general principle of these landed credit companies, and that feature of their operations is highly to be commended, which makes it incumbent on the borrower to pay off his mortgage gradually. Unfortunately the rate of interest, which is nominally only seven per cent., is increased to ten or twelve, by the manner in which the arrangements for repayment are calculated.

This, however, is by the way. The Canada Landed Credit Company, however, have found it difficult to raise money in England for some years back, and consequently their business has been of a very restricted character. They are now, therefore, turning their attention to the possibility of raising money in Canada, and this was the leading feature of their report just presented to the Stockholders.

It cannot be questioned that this is a step in the right direction. It is time this chronic dependence on England, for supplies of money, should cease. Every year, like worthy children of noble parentage, we are becoming less and less dependant, politically, on the nation we are proud to call our mother; and the movement toward Confederation developed qualities of statesmanship we had not been supposed to possess. We have sent out Commissioners of our own, to foreign countries, to seek out new avenues of trade, and we had recently Commissioners negotiating in Washington as to a renewal of Reciprocity. All this, so far from being displeasing to Britain, is precisely what she desires.

The same course should be pursued with regard to matters of finance. Time was, when a banker used to reckon a credit in England—i.e. liberty to borrow money there—as good as gold in his vaults, but the prevailing high rates of the last few years have worked a marvellous change in his mode of looking at things. Similarly, when a county or city wanted to borrow money, nothing was thought of but sending off to England. But now there are so many other competitors for her surplus funds, that they find no chance of a hearing except at rates which would be ruinous. For all this we have reason to be devoutly thankful. It will do us good Canada has borrowed too much from abroad, and it is a most admirable thing for us to be forced to depend on our own resources. Let the county and municipal debts all be owned by Canadian capitalists, and the interest form part of Canadian incomes, it would have a wonderful effect on our general prosperity. The law of compound interest would then come into play through a thousand channels, and wealth would go on accumulating year after year. By-and-by the debt of the Province itself might be brought into the same happy position, and Canada would have the proud satisfaction of occupying the same position towards other countries as the glorious parent state, viz. to owe them nothing but good-will.

—M. Gaudin, the eminent French chemist, has recently made a valuable discovery in the manufacture of iron. He finds that by adding to it, when in a state of fusion, peroxide of manganese and phosphato of iron, a degree of excessive hardness is acquired, which makes the metal especially valuable when used in machinery.

—Intense excitement had been created in South Australia by the Chilian war, and all sales of copper had been stopped. The rebels on the east coast of New Zealand have been defeated, and have surrendered.

THE LAWS OF CREDIT.

CONCLUDING ARTICLE.

RESUMING the consideration of these laws as they affect the business of the Retailer, we have to notice the time for which credit may reasonably be asked of him, and which he may grant without detriment to the regularity and promptness required in his own payments.

We perfectly understand that, in this matter, any individual retailer must do pretty much as his neighbours do, or lose custom; nevertheless it is possible to lay down general principles by which traders generally may guide themselves and make as near an approximation as possible.

Long credit is undoubtedly a source of bad debts; and the shorter the time any given number of accounts have run, the more likely they are to be paid. People in general, unless they keep an account of the purchases they make on credit (which not one in a hundred does), have little idea how the bill goes mounting up, and how deep they are running in debt. Hence when an account is presented which has been running twelve months, they are often astonished and angry, and feel a sort of dissatisfaction with the storekeeper who has allowed them to get so deep into his books.

These long accounts are apt to become like a chronic disease, which is never shaken off. Payments are made on account, but there is never a settlement; or, at any rate, if an old bill is settled, it is not until a new score has been run up as large as the old one. In many cases, indeed,—and this is the real tendency of the system—the accounts go on increasing year by year; and if a trader makes money it is all swallowed up in this vortex of credit accounts, the collecting of which would be a matter of infinite difficulty and expense. It is well known that storekeepers in Upper Canada frequently close up their business, simply that they may collect the accounts due to them; experience having shown that, to go on further would only swell the volume of such debts as could never be collected at all.

Taking these considerations into account, we think that bills should never be allowed to run longer than six months, even in those parts of the country where all the customers are farmers. It would stop much foolish spending if bills were rendered in time, and the effect would be to reduce the average of indebtedness in a tradesman's books. It is objected that it would reduce his business too. We answer that if it did, it would not reduce his profits, for it is precisely by thoughtless and extravagant expenditure on the part of customers that bad debts are made.

It may be said, that farmers could not settle every six months; from the nature of their business, money only comes in once a year.

This is scarcely true now, though there was a time when the objection would have had force. Farmers have other products beside grain; their wool, hay, cattle, cheese, &c., all now contribute to the general result; and moneys received from these sources would enable them to settle their accounts by the time we have named.

But there are many parts of the country where credits may be much shorter than six months:

1. Our old settlements, where there are numbers of farmers who have money, and could pay cash if they pleased for everything they bought. Storekeepers would find it to their interest to cultivate a cash trade with such people, and if they offered them sufficient inducement, it could be done. At any rate, there is no reason why three months' accounts should not be rendered then with an offer of a discount.

2. Our manufacturing villages.—Cash ought to be the rule of trade in such places, for goods are constantly being sent off to market which bring ready returns. Even such a business as milling may come under this category; for our railway facilities are being so constantly increased that a miller need never hold his flour longer than a few weeks; consequently all parties dependent on his business should have ready command of cash.

3. In our towns, where tradesmen sell to one another, or to professional men, or to manufacturers, every possible inducement should be held out for business to be on a cash basis. Large as may be the difference between the cash and the credit price, it is the cash sales which will yield most profit in the end.

A tradesman may, if he pleases, give six months' credit to his country customers; but this should be the outside limit, and it should be strictly understood that a pretty heavy interest will be paid should the time be exceeded. In such cases too, the six months' account should be settled before new goods are bought.

A storekeeper should be very chary of customers who want to give notes.

Retailers have no business with notes from their customers. Bills properly belong to wholesale transactions, and it was long ago observed that when a person wants to give a note to his butcher, baker, or dry goods dealer, it may be safely assumed that he is over-running his income. In cities, where there is a constant and rapid circulation of money, three months is the longest credit that should be allowed, at any rate for articles that go into immediate consumption.

Articles of household use are best settled for monthly; and as to articles of luxury, such as fancy goods, pictures, books, periodicals, jewellery, &c., even if longer credit is allowed on them, it should be remembered, that there is a terrible temptation (to many persons irresistible) to get more of them than can be paid for, if long credit is the rule.

It should not be forgotten that the circumstances of people change very rapidly in a country like this, which is of itself the strongest of all arguments for making credit short.

When a retailer finds that a customer is slow, he had better take warning in time and watch the account carefully; making enquiry into the reason, whether it arises from some temporary cause which will soon pass away, or whether it does not indicate approaching financial embarrassment, such as will end in bankruptcy. Watchfulness, indeed, is the grand secret of avoiding bad debts. In politics it is a maxim that incessant vigilance is the price of liberty—and in trade incessant vigilance is the price of safety.

It is generally best to avoid legal proceedings until every other resource has been exhausted. When a debtor shows a disposition to pay, it is never good policy to sue him, and it rarely happens that attempts to gain an unjust preference over other creditors lead to any good. The law is often as great a terror to creditors as to debtors, and many a merchant and storekeeper knows to his cost the fable of the fox taking the oyster for his fee in arbitrating between two monkeys, who disputed about its ownership, and giving each of them a shell for his share, is only too true.

The attention which is being bestowed on this subject cannot but result in good. Credit is the life-blood of trade, and it is all-important that it should be healthy and pure. Rash and indiscriminate crediting injures a wide circle, for men in this matter are apt to rely on and to follow one another. "Such a one credits him," is a very common remark; "I may, therefore, safely do the same." In such cases, the banker who discounts the bills, the merchant who sells the goods, the retailer to whom credit is given, and the customers to whom he sells, are all alike injured, though not all in the same way.

The whole community, therefore, is interested in a proper standard being maintained.

If credit were only given where it is really deserved, if a constant watch were kept over every account, and the first symptoms of irregularity noted, and if time were rigorously shortened to reasonable periods, according to circumstances, business would be free from a vast amount of immorality, overreaching and evasive on the part of the debtor, and would entail far less of that harassing anxiety on the part of the creditor which is its greatest bane.

AFTER RECIPROCIITY.

WE presume that after 17th March, the present United States Tariff will apply on all articles hitherto free under the Reciprocity Treaty. This tariff, as it at present exists, imposes the following duties on the articles mentioned—the leading commodities between the two countries:—

Wheat.....	20 cents per bushel.
Corn.....	12 " "
Cats.....	12 " "
Rye.....	15 " "
Barley.....	15 " "
Beans and Peas.....	10 per cent ad val.
Flour.....	20 " "
Ashea.....	15 " "
Lumber.....	20 " "
Staves.....	10 " "
Hides.....	10 " "
Flax.....	\$15 per ton.

The duty on wool is as follows:—  
 When costing 12 cents or less per pound..... 3 cents per lb.  
 When costing over 12 cents, and not over 24 pounds..... 6 " "  
 When costing over 24 cents, and not over 32 pounds..... 10 " "  
 and 10 per cent ad val.  
 and 12 per cent ad val.  
 When costing over 32 cents..... 12 cents per lb.  
 and 12 per cent ad val.  
 On the Skin 20 per cent ad valorem.  
 Hence on wool bought in Canada, which has of late years been worth over 32 cents per pound, the duty would be 12 cents per pound, and 12 per cent ad val., or nearly 16c. per lb.

FROM OCEAN TO OCEAN.

WITH every meeting of the United States Congress, for many years past, has come up the question of constructing a monster Railroad across the entire continent—from Ocean to Ocean. Since the great project was first mooted, many different routes have been advocated, some of which are now almost forgotten. The line which is considered most feasible, is called the Middle Pacific Railway, and there is now every probability of its ultimate construction. According to American documents, by this road it is intended to "penetrate the Central belt of States and Territories, which now unite the Pacific and Mississippi river, by a line of contiguous settlements in Kansas and Nebraska, Colorado, Utah, Nevada and California." Nearly all of this line, passing through California, has already been constructed; and before the close of 1866, it is expected that nearly 20,000 men will be engaged upon the various sections of the line. The American Government supports the Middle Pacific line, and we may therefore conclude that in a few years the great undertaking will be complete, and that passengers will then be able to travel from the Atlantic to the Pacific Ocean by rail in a few days! Only one other Railroad route to the Pacific is popular in the States—that known as the Northern Pacific road—although the Southern Pacific, which is proposed to pass through Texas, New Mexico, Arizona and California, has some friends. The route proposed for the Northern Pacific is from Lake Superior through Wisconsin, Minnesota and the intervening United States territories on to Oregon. There can be no doubt of the importance of this line, and it would be almost impossible to calculate the impetus it would give to the opening up and settlement of the rich and fertile territory through which it is proposed that it shall pass. The Northern Pacific, if ever constructed, will be of great service to British America, and we may almost be said to have a personal interest in its success. We believe Congress has agreed to give the Company a grant of land; but many have doubts as to whether this will be sufficient to warrant capitalists in investing their money in so gigantic an undertaking. That the Northern Pacific will one day be built, we feel quite certain; but it may be many years before our American neighbours, with all their enterprise, are able to carry it forward to completion.

COTTON.

Advices respecting the next season's planting are growing more favourable, and we have to notice a marked advance in the estimates of the number of bales that will be made, few of the estimates being under 2,000,000 bales.

Should the advices from the cotton districts, during the next three months, confirm these estimates, and show that the crop is likely to come up to these figures, we think the ability to grow future large crops will be placed beyond question, and cotton will hardly reach the extreme prices for which so many holders are now waiting.

As the real settlement of the question of the future price of cotton must be next season's crop, we give as a partial guide to those parties who may wish to make their own estimates, the amount grown in each State during the year 1869:

States.	Bales.
Mississippi.....	1,068,896
Alabama.....	879,960
Louisiana.....	691,824
Georgia.....	623,868
Texas.....	888,628
Arkansas.....	826,572
South Carolina.....	814,144
Tennessee.....	268,524
North Carolina.....	129,946
Florida.....	57,914
Missouri.....	36,612
Virginia.....	11,818
Illinois.....	1,119
Total number of bales.....	4,794,104

The Freedmen have shown more willingness to go to work well, than the earlier accounts from the South rendered probable, and the crop is, therefore, not likely to be in any way limited by scarcity of labour, but rather by want of buildings, machinery, animals, implements, and by the neglected condition of lands. But in every view of the case, the coming crop will be large, unless the season is very unpropitious.

ENGLISH FINANCIAL DANGERS.

THE recent rise in the Bank rate of interest in England has created considerable uneasiness in commercial circles. The *Times* saw fit, at the very beginning of the year, to warn its readers to be careful as to incurring liabilities; for a financial crisis might overtake them before the close of the twelve months upon which they had entered. The reason given for these fears is, that although England last year made commercial profits surpassing all previous experience, money is constantly becoming scarcer. Under the usual circumstances, there should have been an increase of the capital of the country, and the money market should have been easy. Where, then, has the money gone? The answer given is, that it has been spent in enormously costly new buildings, railway extensions, sewage works, river embankments, hotels, offices, warehouses, private edifices, and other improvements, which, however ornamental and beautiful, are monuments of extravagance. Another drain upon English capital has, undoubtedly, arisen from American trade. For some months past the purchases of American merchants in England had been unusually heavy. The English manufacturers have been unable to supply their goods fast enough, and their sales on American account must foot up to many millions. But notwithstanding these extensive purchases, it is a fact that very little gold has been shipped of late from the United States to Great Britain. Russia, France and Germany have almost driven her from competition in breadstuffs, and her shipments of cotton have been limited. We are, therefore, forced to the conclusion that a large portion of these American purchases have been made on credit, and that a considerable amount of British capital is at present employed in this trade. From these two great causes, the *Times* contends that the scarcity of money arises, and conjoined as this is with considerable speculation in shares and stocks, the financial position is described as one of insecurity and danger. Long ago a crisis occurred when the Bank rate of interest was only eight or nine per cent. The *Times* holds that this will not likely occur again. "More likely twelve, fifteen or twenty per cent. will have to be endured, and although it would be idle to conjecture whether the trial is to come this year or the next, or the year following, it will be well for all parties, pledging themselves to future liabilities, to frame calculations on the possibility that the storm may overtake them at any instant." The fears of the great organ of printing house square may be, and we think are, exaggerated. But it is not a little remarkable that nearly all the great financial explosions have occurred at periods of ten years, 1837, '47 and '57 being examples. If this coincidence again occurs, 1867 ought to witness another great crisis; and certainly the signs of the times, in the United States, point in that direction. We would fain hope, however, that Great Britain and Canada will pass through the fire unscathed.

Shipping Disasters During the Past Five Years.

The loss of shipping during the year just closed has been greater than for any year previously reported. The numbers lost and damaged were 75 steamers, 197 ships, 200 barques, 357 brigs, 351 schooners, valued at \$13,239,000, exclusive of their cargoes. The losses in 1861, were \$18,030,850; in 1862, \$16,590,000; in 1863, \$18,310,200; in 1864, \$17,766,000; and the grand total in five years \$91,188,450—rather a large sum. And let it be borne in mind that probably \$90,000,000 of this have been paid by the underwriters. The extent and value of the United States shipping, when reduced to figures, show is superior to any other single interest in the country.

Rise in Salaries in England.

We read in the city article of the *London Times* that the clerks of some of the leading joint stock banks have made a request for a moderate but general increase of salary on account of the increased cost of living. It is evident, says the *Times*, that this increased cost tells on men of fixed salaries more severely than on producers of any kind, for the general rise in prices naturally affects incomes which depend on prices, and in many of these cases the balance has remained the same or proved even more favourable. But clerks, whether in banks or public offices, naval and military men, the clergy and others who have fixed incomes, find that the money does not suffice to furnish the same amount of necessities as formerly. There is little doubt that this movement of the bank clerks will be followed in other quarters, as it certainly will recommend itself to Government employees.

THE DRY GOODS TRADE.

Baillie, James, & Co.  
Banking, Book & Co.  
Bonjamin, Wm. & Co.  
Clark, James P.  
Claxton, T. James, & Co.  
Dougall, John, & Co.  
Foulds & Hodgson.  
Gilmore, J. Y. & Co.  
Greenfields, S., Son & Co.  
Hingston, James, & Co.  
Lewis, Kay & Co.  
Macfarlane, Andrew, & Co.  
May, Joseph.

TRADE continues dull, with only occasional orders coming in for a few Staple Cotton Goods. This state of things will, doubtless, continue until the Western buyers make their appearance in this market for their Spring supplies, which, we suppose, will be about the 20th of March,—and by that time the stocks of Goods in the hands of our importers will, doubtless, be complete, in every department. Thus far the imports of Dry Goods at the port of Montreal, since the 1st of January, have been largely in excess, compared with 1865. This will be seen from the following statement:—

IMPORTS OF COTTONS.		
January 1st to February 10th, 1866	.....	\$338,872
Do. do. 1865	.....	18,761
Increase	.....	\$320,111
Or 1800 per cent.		
WOOLLENS.		
January 1st to February 10th, 1866	.....	\$238,194
Do. do. 1865	.....	35,764
Increase	.....	202,430
Or 580 per cent.		
SILKS AND OTHER GOODS.		
January 1st to February 10th, 1866	.....	\$22,940
Do. do. 1865	.....	2,595
Increase	.....	20,345
Or 707 per cent.		

The above would be a startling statement, were it not for the fact, that Stocks of all descriptions of Goods held over, unsold last year, would probably amount to the large sum of nearly two millions of dollars more than was on hand on the 1st of January, 1866. There will be this decided advantage this spring, that the Stocks shown will be fresh importations, while last year a great portion of the Goods were the previous season's importations. From what we can learn at this early day, respecting this season's imports, we think that one may safely say that the importations into this market will be not only large, but also more than usually attractive in novelties in all fancy goods.

THE HARDWARE TRADE.

Brush, George.  
Buchanan, L. & Co.  
Charlotta, A., & Co.  
Crathern & Coverhill.  
Currie, W. & F. P., & Co.  
Evans, J. H.  
Evans & Evans.  
Fraser, F.  
Frothingham & Workman.  
Gilbert, E. E.

Hall, Kay & Co.  
Ireland, W. H.  
Kershaw & Edwards.  
Law, Young & Co.  
Morland, Watson & Co.  
Mulholland, & Baker.  
Robertson, Jas.  
Round, John & Sons.  
Stans, F. H.  
Winn & Holland.

THE condition of the market remains as reported in our last issue. A few small orders are being received from the West, but have had no effect on quotations, which remain the same.

BLOCK TIN.—The market is in poor supply and firm at 30 cts. per lb.

COPPER.—Continues very scarce and firm.

PIG IRON.—Unchanged. No arrivals, and no demand. Stocks of ordinary brands are exceedingly small, and held very firmly at quotations. Of Garters the market is entirely bare, and has been so for some time.

BAR IRON.—Continues as last reported. The manufacturers feel the usual activity and have any quantity of orders, at which they are busily engaged; but the general trade in this article has latterly been dull and lifeless.

IRON WIRE.—Demand exceedingly light and unimportant. The market is, however, pretty well supplied with stock. Prices unaltered.

TIN PLATES.—Firm. The stock on hand is only moderate, and continues as formerly reported.

In other articles there is no change whatever, nor any business of any consequence being transacted. The market is as quiet as usual at this season; stocks having been pretty well filled up during the past season. Any demand that is now felt is merely of a local character; and any little orders received from Western Canada are for the purpose of supplying some immediate and pressing necessity.

THE GROCERY TRADE.

Buchanan, I., & Co.  
Chapman H., & Co.  
Childs, George, & Co.  
Converse, Colson & Lamb.  
Davis, Clark, & Clayton.  
Fitzpatrick & Moore.  
Fournier, Jules.  
Goss, H. J.  
Gillespie, Moffatt & Co.  
Hutchins B., & Co.  
Jeffery, Brothers & Co.  
Kingsan & Kinloch.  
Law, Young & Co.  
Leeming & Buchanan.  
Matland, E., Tylee & Co.  
Mathewson, J. A. & H.

Mitchell, Kinnear & Co.  
Nevin, William, & Co.  
Noad, James S., & Co.  
Reuter, Lionais & Co.  
Rimmer, Gunn & Co.  
Robertson & Beattie.  
Robertson, David.  
Routh, Haviland & Co.  
Sanderson & Co.  
Schneider, Bond & Co.  
Sinclair, Jack & Co.  
Tiffin, Jos., & Sons.  
Thompson, Murray & Co.  
Torrance, David, & Co.  
Urquhart, Alex., & Co.  
Winn & Holland.

Withers, Joy & Co.

The transactions of the week have been rather quiet. A few orders have been filled up, but nothing beyond a moderate trade done. The stocks in the hands of Importers and dealers are of a good average character, while the enquiry is, for the present, limited to actual necessity. There have been no country buyers in town, and nothing to speak of has been effected in that particular direction. The leading feature of the week has been a Trade Sale of Teas, and general groceries, wines and liquors, at the establishment of Messrs Converse, Colson & Lamb. The number of buyers present was quite small, being confined entirely to town dealers. The views of the holders and buyers were evidently very far apart, as the sales of teas did not extend to more than three or four hundred packages, out of the original lot of about three thousand, a large proportion being Young Hyson. The evident intention of the bidders was to get the goods very cheap or not at all. The competition was languid and indifferent, and it was, therefore, considered best not to sacrifice the goods by pressing sales. A very large number of packages were, therefore, withdrawn for a more favourable occasion. At this season of the year, however, when there are no Western buyers in the market, and no opposition to the local dealers, it could hardly have been expected that prices could have been realized which would compensate the importers to any reasonable extent. The bidders on this occasion were all local men, there being, we believe, but one country dealer present. Of Coffee, the sales effected realized from 20 to 22 cents, and Sugars of fair quality \$9.60 per cwt.

THE LEATHER TRADE.

Brown & Childs.  
Dymally J. & Co.  
Hus & Richardson.  
Seymour, C. E.  
Smyth, M. H.  
Shaw F. & Bros.

THE week just closed has presented nothing particularly strange; business merely of an average character, and rather lighter, perhaps, than usual: transactions small.

SPANISH SOLE.—Dull. Really choice, in bare supply.

SLAUGHTER SOLE.—Stocks light, with only a moderate activity.

ROUGH.—Market very bare of supply.

WAXED UPPER.—Sales unimportant.

GRAINED UPPER.—Very dull; prices nominal; no transactions.

SPLITS.—Moderate activity; small stocks.

ENAMELLED.—The supply in hands of dealers is very small. Full prices could be readily obtained for good.

PATENT.—Transactions light; in but moderate demand.

BUFF AND PEBBLED.—In moderately good demand. No difficulty is found in disposing of best qualities while for others an apathy exists as to transactions.

WAXED CALF.—In bare supply; market ill-sorted; slight demand; but desirable lots find ready purchasers.

HIDES.—Stocks very light, with a moderately active demand.

Stock Market.

The Stock Market is extremely dull with scarcely any alterations to note from last week's quotations; there is a fair amount of stock offering. Buyers generally are holding off for lower prices. There has been sales of Bank of Montreal at 115. Merchants' Bank at 107, in anticipation of a further issue of stock. Bonds and Debentures are at present quite neglected.

— At a meeting in Boston, Jan. 31, of the friends of the National Pacific Railroad, it was announced that the company designed to construct immediately 700 miles of the road, connecting Lake Superior with the Missouri and Yellowstone rivers, and proceeding thence to the navigable waters of the Columbia, by which steam communication will be opened.



MEETINGS OF CREDITORS TO COME. FOR THE APPOINTMENT OF ASSIGNEES UNDER THE INSOLVENCY ACT OF 1864.

Table with columns: NAME AND RESIDENCE, TO BE HELD AT OFFICE OF, DATE. Lists various creditors and their meeting locations.

ASSIGNEES APPOINTED.

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

WRITS OF ATTACHMENT ISSUED.

Table with columns: DEPENDANT'S NAME AND RESIDENCE, PLAINTIFF'S NAME, DATE. Lists legal proceedings.

APPLICATIONS FOR DISCHARGE.

Table with columns: NAME, RESIDENCE, WHERE TO BE HELD, DATE. Lists applications for discharge.

STOCK MARKET.

Table with columns: Bank of Montreal, Ontario Bank, Bank of B. N. A., etc. Lists stock market data.

IMPORTS.

Table with columns: ARTICLES, 1865, 1866, Increase, Decrease. Lists import statistics.

WEEKLY PRICES CURRENT.—MONTREAL, FEB. 15, 1866.

Large table with columns: NAME OF ARTICLE, CURRENT RATES. Lists various commodities and their prices.

**MONTREAL PRODUCE MARKET.**

Akin & Kirkpatrick,  
Cameron & Ross,  
Crawford, James,  
Devalin, George,  
Dougall, John, & Co.  
Folliester & Williamson,  
Hill, W. G., & Co.  
Hobson, Thomas, & Co.  
Kirkwood, Livingstone & Co.

Laidlaw, Middleton & Co.  
Laird, M.  
Leaming & Buchanan,  
Morrice, D., & Co.  
Nixon, Wm., & Co.  
Raphael, Thomas W.  
Sauraugren & Co.  
Smeclair, Jack & Co.  
Stewart, W. W.

**L**ITTLE variation from the general inaction noted for some time back has been observable this week. The proximate close of the Reciprocity Treaty has partially stimulated business in some departments, but transactions in most branches have, as before, been for local use, and restricted to actual wants. The failure of the Provincial delegation to Washington, to obtain a renewal of the Reciprocity Treaty on equitable terms, excites little disappointment and less regret than was generally anticipated; as, while a desire for its continuance on just and equitable grounds was general, the voice of the community has been decidedly against accepting the discriminating terms proposed by the American Government; and the general anxiety felt, pending the negotiations, that the delegation would concede too much, was succeeded by a sense of relief on the announcement of the result. Indeed when it became known how much our representatives were willing to sacrifice, it was felt to be matter of congratulation that the demands on the other side proved to be so extravagant as to defy any adjustment.

**FLOUR.**—The arrivals, though small, have been ample for the demand, which for local use has continued on the former restricted scale. There is now an actual scarcity of Extras and Fancies, and exceptional rates are obtained for most of what offers. There has been some demand on American account for strictly good and bright Superfines, and several sales have been noted at \$5.60 to \$5.80, according to quality. There are some rather inferior samples that have been pressed for some time back obtainable for \$5.40 to \$5.60, but are little in favour even at these relatively low figures, and are moved at all with extreme difficulty. No. 2 and the lower grades, though offered sparingly, engage little attention.

**BAG FLOUR.**—Continues as last noted; both supplies and demand are limited, and prices still range in the vicinity of \$3 for good samples.

**OATMEAL.**—Extremely dull, and to effect sales lower prices have to be accepted; \$4.60 may be considered the price of ordinary samples.

**GRAIN.**—The offerings are trifling, and the transactions few and irregular; quotations may be considered mostly nominal.

**PORK.**—Remains unchanged. There is no disposition on the part of holders to press sales, the stock being unusually light, and in few hands. In the absence of transactions, quotations indicate asking prices for retail parcels.

**DRESSED HOGS.**—With a continuance of light receipts, prices are firm at the rates of last week; the demand, however, is not as active as formerly, and the season's business will probably close with the end of the month. Altogether, the packing done here has not amounted to more than about 500 barrels, most of which was for the British market.

**BUTTER.**—Arrivals have somewhat increased, and without any enquiry for shipment to Britain, our market has been very quiet, most of the transactions being for retail parcels in the vicinity of 17 cents. The bulk of what is offering is very poor, and holders are little disposed to speculate upon an advance at this stage of the season, but continue to meet purchasers whenever they show any disposition to operate.

**LARD.**—Remains unchanged. The demand is trifling at quotations.

**TALLOW.**—Is quiet, tending downwards. The extreme prices of last week are not now obtainable.

**ASHES.**—In pot-ash there is more disposition to purchase manifested both by shippers and speculators, in view of the proximate repeal of the Reciprocity Treaty. The stock of Pots continues heavy, but Pearls are very light, and prices of the latter have advanced to about \$7.76 for first sorts, and \$8 for seconds.

—Sir Morton Peto, Bart, M.P., the associate of James M'Henry, Esq., in the Atlantic and Great Western Railroad and its extensions on this continent, has just made a contract, with the Emperor of Russia, for the construction of a great central railway, the completion of which will unite by rail the centre of the Empire with the Baltic Sea and with all the German and Continental railways.

**RECEIPTS OF PRODUCE.**  
VIA GRAND TRUNK RAILWAY AND CANAL.

	For the week ending Wednesday, Feb. 14, 1866	From the 1st January to Feb. 14, 1866	To corresponding period 1865.
Wheat, bushels .....	6,650	45,650	62,565
Flour, barrels .....	6,890	23,012	31,438
Corn, bushels .....	.....	.....	.....
Peas, " .....	350	705	452
Oats, " .....	5,500	16,550	70
Barley, " .....	3,150	5,600	6,107
Rye, " .....	2,450	770	.....
Oat and Corn Meal, bbls	.....	729	127
Ashes, barrels .....	377	2,667	2,437
Butter, kgs. ....	370	4,327	1,318
Cheese, boxes .....	.....	77	274
Pork, barrels .....	325	2,638	243
Lard, " .....	146	662	371
Tallow, " .....	50	514	254
Whiskey & H. Wine, cks. & pints. ....	453	1,574	767

**PRICES OF GRAIN.**

	Average Prices on							Highest price, 7.11.	Average price, 7.11.	Corresponding week 1865
	Friday Feb. 9	Satur. 10	Monday 11	Tuesday 12	Wednesday 13	Thursday 14	Friday 15			
Flour, Superior Extra, Extra .....	8 12	8 12	8 12	8 12	8 12	8 12	8 50	8 14	4 45	
Extra .....	7 25	7 50	7 50	7 62	7 62	7 62	7 00	7 56	4 70	
Fancy .....	6 62	6 75	6 75	6 75	6 75	6 75	6 00	6 73	4 45	
Superfine .....	5 45	5 45	5 45	5 45	5 45	5 45	5 50	5 45	4 27	
No. 2 .....	5 00	5 00	5 00	5 00	5 00	5 00	5 00	5 00	4 30	
Fine .....	4 35	4 35	4 35	4 35	4 35	4 35	4 45	4 35	3 75	
Bag Flour, 112 lbs. ....	2 95	2 95	2 95	3 05	3 05	3 10	3 10	3 00	2 37	
Oatmeal, 65 lb 200 lbs ..	4 50	4 50	4 50	4 50	4 50	4 50	4 60	4 50	4 82	
Wheat, U. C. Spring ..	1 18	1 18	1 18	1 18	1 18	1 20	1 20	1 15	..	
Per 60 lbs .....	0 71	0 71	0 71	0 71	0 71	0 71	0 71	0 71	..	
Barley, per 50 lbs .....	0 33	0 33	0 33	0 33	0 33	0 47	0 47	0 33	..	
Oats, per 50 lbs .....	0 33	0 33	0 33	0 33	0 33	0 31	0 31	0 31	..	

**DISSOLUTION OF PARTNERSHIP.**

**THE CO-PARTNERSHIP** existing between ERASTUS WILMAN and W. B. CORDIER, under style of W. B. CORDIER & CO., was dissolved by mutual consent, on the 18th day of October, 1865.

**WHITBY COMMERCIAL AGENCY.**

The undersigned offers his services as a General Agent for collecting debts in Upper Canada, valuing and Selling Real Estate and Investing Capital in mortgages on good farm securities, &c., &c.  
**JAMES HOLDEN,**  
Official Assignee,  
County of Ontario.  
Whitby, 10th February, 1866.

**REFERENCES—BY PERMISSION.**

Hon. Jno. Simpson, Presdt. Ontario Bnk. Bowmanville.  
A. M. Smith, Esq., M.P.P., President Royal Canadian Bank, Toronto.  
Messrs. Wm. Darling & Co., Montreal.  
S. H. Cochrane, Esq., County Attorney, Whitby.  
James Austin, Esq., Toronto.  
Messrs. Moffatt, Murray & Co., Merchants, Toronto.  
Chas. Robertson, Esq., Sec. Board of Trade, Toronto.  
Messrs. Wm. Barber & Bros., Streetsville. 6-7\*

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

**MANUFACTURERS OF ELECTRO-PLATED and NICKEL SILVER GOODS,** importers of HEAVY and SHELF Hardware. Agents for Wm. Jessop & Sons, Sheffield, Spring and Cast Steel; Harrison, Brother & Howson, Sheffield, Cutlers to Her Majesty; Ebbinghaus & Sons, Prussia, Brass Cornices. 6-18

**PROPERTY FOR SALE**

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

**H. B. MOREHOUSE,**

FORMERLY OF LONDON, C.W.,  
**COMMISSION AGENT,**  
AND  
PRODUCE BROKER,  
OFFICE—No. 13 Central Wharf, adjoining Board of Trade Rooms,  
Buffalo, N. Y.

**GRAIN AND PRODUCE OF ALL** kinds received on commission. Orders for the sale or purchase of Produce promptly attended to, and immediate returns made. Canadian orders respectfully solicited.

**REFERENCES:**

HON. JOHN CARLING, LONDON, C.W.  
CHARLES HUNT, Esq., "  
E. ADAMS, Esq., "  
FRED. ROWLAND, Esq., "  
Buffalo, February 10th, 1866. 5-7

**ESTABLISHED 25 YEARS.**

**BURLAND, LAFRICAIN & CO.,**  
(Successors to G. Mathew,)  
General Engravers, Lithographers and Printers,  
115 St. Francois Xavier st., opp. the Post Office.  
**TWENTY-TWO PRINTING PRESSES** in the various branches, with numbering, Perforating and Cutting Machines in operation.

Every description of  
**LITHOGRAPHING, ENGRAVING & PRINTING,**  
AT THE LOWEST RATES.  
Maps, Plans, Bonds and Certificates of Stock, Bills of Exchange, Cheques, Notes, Drafts and Circulars, Bill, Note and Letter Headings, in every style and size. Wedding, Visiting, and Business Cards, Coats of Arms, Crests, Monograms and Book Plates, in the newest styles.

Dating Presses, Seals, Door Plates, and every description of Die Sinking.  
A LARGE SUPPLY of all kinds of PAPER and ENVELOPES kept in stock.  
CRESTS, MONOGRAMS, &c., engraved and embossed in every colour.  
**TWO DIPLOMAS and FIVE FIRST PRIZES** awarded at the late Provincial Exhibition.  
Montreal, 8th December, 1865. 1-1y

**ALFRED SAVAGE & SON,**  
OIL MERCHANTS,  
MONTREAL.

**JAMES ROBERTSON,**  
123, 128, 130 and 132, Queen Street, Montreal,  
METAL MERCHANT,  
Manufacturer of Lead-pipe, Shot, Paints, and Putty.

**JOHN B. GOODE,**  
WHOLESALE IMPORTER OF  
Small Wares, Cutlery, Fancy Goods, &c.,  
No. 67, St. Sulpice Street, Montreal.

**NOTICE OF CO-PARTNERSHIP.**  
**MESSRS. EDWARD LUSHER and** M. R. D. MACPHERSON have this day been admitted as Partners in my business, which will be continued in the same premises, under the firm of B. HUTCHINS & CO.  
B. HUTCHINS.  
Montreal, 1st January, 1866. E2-1m

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

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

**GEO. ROBERTSON & SON,**  
IMPORTERS AND WHOLESALE GROCERS,  
KINGSTON, C.W.,  
**OFFER FOR SALE** several Invoices of FRESH TEAS and FRUITS, ex Steamships Peruvian, Moravian, Belgian, and Nova Scotia, via Portland, consisting of—  
Young Hyson, Uncoloured Japan,  
Old Hyson, Congou,  
Hyson Twankay, Souchong,  
Twankay, Valantia Raisins,  
Gunpowder, Prunes,  
Imperial, Figs,  
Together with a full assortment of General Groceries.  
8-7

**ANDREWS, BELL & CO.,**  
**COMMISSION MERCHANTS and**  
**SHIPPING and INSURANCE AGENTS, 7 INDIA**  
**BUILDINGS, Fenwick Street, Liverpool.**  
 Having large experience in buying for the Canadian market, they invite orders for **TEAS and GROCERIES**, and hope to give satisfaction in the execution of any commands entrusted to them. Produce consigned to their care will receive special attention. Goods expeditiously forwarded on the most favourable terms.

REFERENCES.  
 Messrs. Robt. Crooks & Co., Liverpool.  
 " Robinson & Fleming, London.  
 " Peter Rintoul, Son & Co., Glasgow.  
 " Absalom Watkin & Son, Manchester.  
 " Rhamer, Gunn & Co., Montreal.

**JAMES DOUGLAS & CO.,**  
**DEALERS IN TEAS and TOBAC-**  
**COS; attend to sales of Butter, &c., &c.**  
 1-ly 296 St. Paul st., Montreal.

**THOMPSON, MURRAY & CO.,**  
**COMMISSION and GENERAL MER-**  
**CHANTS, St. Sacrament st., Montreal.** 1-ly

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

**W. D. MILLER & CO.,**  
**MANUFACTURERS and IMPOR-**  
**TERS of Boots and Shoes,**  
 1-ly Corner of McGill and Lemoine sts., Montreal.

**CHAS. GAREAU,**  
**WHOLESALE CLOTHIER,**  
 3-ly 22 McGill st., Montreal.

**McINTYRE, DENOON & CO.,**  
**IMPORTERS OF STAPLE AND**  
**FANCY DRY GOODS.**  
 23-ly 6 Lemoine st., Montreal.

**THE MONTREAL HOOP SKIRT**  
**FACTORY, 11 Recollet Street, Montreal. G. A.**  
**CAMERON, Manager, is prepared to execute orders**  
**promptly.**  
 1-25 McINTYRE, DENOON & CO.

**"BUFFALO ROBES."**  
**CIRCULAR.**  
**HUDSON'S BAY ROBES.**  
 THE undersigned have received their supply of **FRESH SKINS**, which they are selling at following prices:—

No. 1 Selected	\$12 00
No. 1 Ordinary, our usual assortment	10 25
No. 2 Small Seasonable, and Large Fall	6 75
No. 3 Fall and Summer	7 75
No. 3 Fall and Summer	5 00

Orders promptly executed.  
**GREENE & SONS,**  
 Montreal.

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

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

**S. GREENSHIELDS, SON & CO.,**  
**DRY GOODS, WHOLESALE.**  
 Cuvillier's Buildings, St. Sacrament St.,  
 Montreal 50-ly

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

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

**GILLESPIE, MOFFATT & CO.,**  
**EAST and WEST INDIA, GENE-**  
**RAL and COMMISSION MERCHANTS.**  
 Agents for  
 The Phoenix Fire Insurance Company of London.  
 The British and Foreign Marine Insurance Company of Liverpool.  
 Hunt, Roope, Teago & Co., Oporto.  
 Bartoloni Vergara, Port St. Mary's.  
 Otard, Dupuy & Co., Cognac. 4-ly

**SIDEY & CRAWFORD**  
 OFFER FOR SALE  
**D. ANDERSON & SON'S (Belfast) PATENT**  
**ROOFING FELT.**

**THOMAS BRAMWELL & CO.'S (Gatchhead-on-Tyne)**  
**VENETIAN RED and COLOURS.**  
**MUSPRATT'S MANUFACTURES,—CAUSTIC**  
**SODA, SODA ASH, &c.**  
**ITALIAN MARBLE IN SLABS.** 25-

**FOR SALE.**  
**G H MUMM & CO**—Champagne—Gold Seal—Champagne des Souverains—Dry Verzenay—No plus ultra Cabinet.  
**GEO. SAYER & CO.—COGNAC—1844, 1847, 1849, 1851, 1854, 1856, 1858, 1860, 1862, 1864, in Cases, Hogsheads, Qr. Casks and Octaves.**  
**CHS. CORAN & CO.—Cognac in cases.**  
**H MORE**—Champagne—Red seal, Green Seal, and White Seal.  
 Jules Fournier,  
 Sole Agent for Canada, and Importer of General Groceries, 420, St. Paul Street.

**GEORGE DENHOLM,**  
**COMMISSION MERCHANT.**  
 Advances made on all descriptions of Country Produce. Personal attention given to the sale and purchase of the same, and of General Merchandise.  
 Office—No. 33 St. Nicholas street, Montreal.  
 12-ly

**WINN & HOLLAND,**  
**GENERAL COMMISSION**  
**MERCHANTS.**  
 15-ly 34 RENAUD BUILDINGS, Foundling Street.

**J. BAILLIE & CO.,**  
**IMPORTERS OF DRY GOODS,**  
 426 and 428 St. Paul street, corner of St. Paul and St. Francois Xavier streets. 12-ly

**LAW, YOUNG & CO.,**  
**IMPORTERS OF TEAS, WINES,**  
**BRANDIES, PIG IRON, &c., &c.**  
 Sole Agents for:  
 Messrs. Chas. Tennant & Co., St. Rollox, Glasgow.  
 G. G. Sandeman, Son & Co., London.  
 Sandeman & Co., Oporto.  
 Pemartin & Co., Xerez.  
 Martell & Co., Cognac.  
 1-ly Wellington street, Montreal.

**KIRKWOOD, LIVINGSTONE & CO.,**  
*Commission Merchants,*  
 MONTREAL.

**CONSIGNMENTS of Flour, Grain,**  
 Ashes, Pork, Butter, Leather and General Produce receive personal attention. Sales effected to best advantage, and returns made with the utmost promptitude.

**ON HAND, and for Sale—**  
 Flour all grades, comprising very choice and favourite Brands.  
 RYE FLOUR, fresh ground, in lots to suit purchasers.  
 CORNMEAL do. do. do. do.  
 BUCKWHEAT FLOUR, fresh ground, do. do.  
 OATMEAL, Butter, Dressed Hogs, &c., on hand and daily arriving.  
 WHITE IRONS, Bran, Shorts, Fine Feed, &c.  
 Second hand Grain Bags.  
 Waxed Upper, Pebbled Grain, Splits, Waxed Calfskins, Rough Leather, Harness Leather, Spanish and Slaughter Sole Leather, and other descriptions.  
 Asphalt Roofing and Ship Sheathing Felt, Waterproof Inodorious Felt, Hair Felt for covering Boilers and Steam Pipes, manufactured by McTear & Co., Belfast.

"Tapper's," "Warner's" and "Morwood's" brands Galvanized Sheet Iron, Window Glass, Brass, Annealed and Bright Iron Wire, Tinned Iron, F Horse Nails, Pig Basins, Cesspools, Water Meters, Putty, and other articles, being balance of Stock of Messrs. William Brown & Co.  
**KIRKWOOD, LIVINGSTONE & CO.,**  
 33 St. Nicholas Street.

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

**STIRLING, McCALL & CO.,**  
 IMPORTERS OF  
**BRITISH AND FOREIGN**  
**DRY GOODS, WHOLESALE,**  
 Corner of St. Paul and St. Sulpice streets,  
 7-ly MONTREAL.

**DISSOLUTION OF CO-PARTNERSHIP.**  
 THE business heretofore carried on by the undersigned, under the name and firm of **GAULT, BROS. & CO.** has been dissolved by mutual consent.  
 A. F. GAULT  
 R. L. GAULT.

**WITH** reference to the above, the business will be continued by the undersigned, under the same name and in the same premises.  
 A. F. GAULT.  
 SAMUEL FINLEY.  
 Montreal, 1st January, 1866. 61

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

**LIFE AND GUARANTEE ASSURANCE.**  
**THE EUROPEAN**  
**ASSURANCE SOCIETY.**  
 Empowered by British and Canadian Parliaments.

SUBSCRIBED CAPITAL—£750,000 Stg.  
 ANNUAL INCOME OVER—£300,000 Sterling.  
 HEAD OFFICE IN CANADA—MONTREAL.  
**EDWARD RAWLINGS,**  
 Secretary.

**MORRISON & SAMPSON,**  
**BARRISTERS, ATTORNEYS,**  
**CONVEYANCERS,**  
**SOLICITORS IN CHANCERY & BANKRUPTCY,**  
 Offices corner Church and Colborne streets,  
 TORONTO.  
 Collections made at all points in Canada West.  
 ANGUS MORRISON. D. A. SAMPSON.  
 1-ly

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

**TORONTO AUCTION MART,**  
 ESTABLISHED 1834.  
**WAKEFIELD, COATE & CO., AUC-**  
**TIONEERS and COMMISSION MERCHANTS,**  
 WILLIAM WAKEFIELD, King st., Toronto.  
 FREDERICK W. COATE.

**THOMAS HANFORD,**  
**AUCTIONEER & COMMISSION MERCHANT**  
 ST. JOHN, N.B. 23-

**THE COLLEGIATE INSTITUTE,**  
 LONDON, C. W.,  
 Incorporated 1845.

**THE EASTER TERM** of the above School will commence on the 20th of January, 1866. Application for the admission of pupils and for further particulars to be made to the Rev. the Head Master: to the Venerable Archdeacon Hellmuth, or to Major Evans, Secretary and Treasurer, London, C. W.  
 London, Dec. 25, 1865. 50-22.

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

**JOHN REDPATH & SON,**  
**SUGAR REFINERS,**  
 MONTREAL. 7-ly

**LEWIS, KAY & CO.,**  
 IMPORTERS OF STAPLE AND  
 FANCY DRY GOODS,  
 1-ly Nos. 275 and 277 St. Paul street, Montreal.

**GEORGE S. SCOTT,**  
 TEA AND GENERAL BROKER  
 AND  
 COMMISSION MERCHANT,  
 Corner Exchange court and Hospital street,  
 MONTREAL.  
 1-ly

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

**JAMES AUSTIN & CO.,**  
 WHOLESALE GROCERS AND  
 COMMISSION MERCHANTS.  
 Importers of Teas and General Groceries. Advances  
 made on consignments of Produce.  
 18 St. Maurice st.,  
 Near McGill st., Montreal.  
 -ly

**W. W. STUART,**  
 COMMISSION MERCHANT  
 AND  
 PRODUCE DEALER,  
 For the Purchase and Sale of Flour, Grain, Provisions,  
 and Produce generally.  
 Office 16 St. Sacrament street, Montreal.  
 5-ly

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

**NOTICE.**  
 The Co-partnership heretofore existing  
 between the undersigned as "MATHEWSON &  
 Co." was dissolved by limitation on the 30th November  
 last.  
 All outstanding affairs of the late firm will be settled  
 by Messrs. SMYTH & EDMINSON, who succeed to the  
 business  
 (Signed) HUGH MATHEWSON, jun.,  
 By his Attorney, HUGH MATHEWSON  
 WM. SMYTH, jun.  
 Montreal, December 1st, 1855. 46-2,7

**NOTICE.**  
 The undersigned have this day entered  
 into Co-partnership, and will continue the ROOF  
 and SHOE BUSINESS heretofore carried on by Messrs.  
 MATHEWSON & Co., under the style and firm of  
 SMYTH & EDMINSON.  
 (Signed) WM SMYTH, jun.  
 R. EDMINSON.  
 Montreal, December 1st, 1855. 46-2,7

**NOTICE.**  
 MONTREAL, 1st January, 1866.  
 THE business heretofore carried on by  
 GILMOUR, WHITE & CO., and, since the death  
 of Mr. White, by Gilmour, White & Co., in liquidation,  
 will be continued in the same premises,  
 75 St. PAUL STREET,  
 by J Y GILMOUR, the surviving partner, his brother,  
 ALEXANDER Y. GILMOUR, whom he has admitted as  
 partner.  
 The style of the firm will in future be  
 J. Y. GILMOUR & CO.  
 51-52

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

**BROWN'S BANKING HOUSE,**  
 (Walter R. Brown.)  
 69 KING STREET EAST, TORONTO,  
**TRANSACTS A GENERAL BANK-**  
 ing business, buys and sells New York and Ster-  
 ling Exchange, greenbacks and uncurrent funds;  
 Receives current accounts, allowing interest on daily  
 balances, negotiates commercial paper, and issues  
 sight drafts on London, New York, Buffalo, and  
 Detroit.

REFERENCES AND CORRESPONDENTS;  
 City Bank Montreal, Montreal; City Bank Montreal,  
 Toronto, Hon. Wm. McMaster, M.L.C.; John Macdonald,  
 M.P.; Dun, Wiman & Co., Mercantile Agency, W. C. Chewett, M.D.; all of Toronto; Natl  
 Park Bank, Natl. Bank of the Republic, Howes &  
 Macy, Caldwell Ashworth, Bankers, and It. G. Dun  
 & Co., all of New York; American National Bank,  
 Detroit; Craig, McMaster, & Wright, Chicago;  
 Bosanquet, Franks & Co., Bankers, London, and to  
 his solicitors, Patton, Osler & Moss, Toronto.  
 Toronto, Dec. 8. 48-52.

**TRADE PERIODICALS,**  
 Published at Monument Yard, London, C.E.  
 The "GROCER" (Weekly). Subscription—20s. per  
 year; post free if paid in advance. The Grocer is  
 published every Saturday morning, and extensively  
 circulated amongst Grocers, Oil and Colourmen, Provi-  
 sion Merchants, Drysalteries, General Dealers, Manu-  
 facturers, and General Merchants throughout the  
 world. It contains the most reliable Price Current  
 published, a LIST OF DUTIES PAID on every article in  
 the Trade, Foreign and Home Correspondence, Latest  
 Market Reports, Fairs, Markets, &c., &c. In the  
 Advertisement pages may be seen the Price List of  
 many of the principal Wholesale Houses and Manu-  
 facturers, and in fact a fund of most important in-  
 formation is supplied which is not to be obtained from  
 any other source, thus from week to week the Trades-  
 man is kept posted up in all matters relating to his  
 business.

The "OIL TRADE REVIEW" (Monthly). Gratis  
 to Subscribers to the Grocer. Subscription—6s. per  
 year in advance. The Oil Trade Review is wholly  
 devoted to the interests of the Trade which it repre-  
 sents. It contains Editorial Articles on the Prospects  
 and Progress of the Trade, Letters from Reporters at  
 the Canadian and Pennsylvania Oil Springs, New  
 York, Montreal, Philadelphia, Havre, Hamburg, Liver-  
 pool, Bristol, Hull, &c.; Articles describing the various  
 modes of Manufacturing and Refining; the current  
 Trade News, Prices Current, Patents, Correspondence,  
 &c.

The "WINE TRADE REVIEW" (Monthly). Sub-  
 scription—10s. per year in advance. The Wine Trade  
 Review, as its title implies, is the special organ of the  
 Wine Trade, and the recognized authority upon all  
 matters relating to its interests. It is edited by a gen-  
 tleman thoroughly acquainted with this branch of  
 commerce, who is assisted by an able staff of contribu-  
 tors. The success which has attended the publication  
 of Trade Journals, proves that the utility of class  
 literature is properly appreciated. The advantage to  
 the Man of Business of being able to obtain all the  
 information he requires from one journal is too evi-  
 dent to need argument.

The "BREWERS' JOURNAL" (Monthly). Gratis  
 to Subscribers of the Wine Trade Review. Subscrip-  
 tion—10s. per year.

The Advertisement Agent to the above named Peri-  
 odicals will wait upon Advertisers by appointment.  
 REMITTANCES to be addressed to WM. REED.  
 Books for Review, General Business Letters. Orders  
 for Advertisements, &c., to HENRY S. SIMPSON,  
 Publisher.  
 Subscriptions and Advertisements received by Mr.  
 J V MORGAN, 23 Hospital street, MONTREAL.

ESTABLISHED 1837.  
**BRITANNIA LIFE ASSURANCE**  
 COMPANY, 1 Princes street, Bank of England  
 London. Empowered by Special Act of Parliament  
 4 Vic. cap. 9.—NOTICE is hereby given that JOSEPH  
 JONES, Esquire, Coroner, has been appointed Agent  
 to this Company for Montreal. Detailed prospectuses  
 and all requisite information as to the mode of effecting  
 Assurance may be obtained on application to the Resi-  
 dent Agent, at his office, 84, Little St. James street,  
 Montreal.  
 Medical Referee—JOHN REDDY, M.D.  
 1-ly ANDREW FRANCIS, Secretary.  
**JAMES HINGSTON & CO.,**  
 IMPORTERS OF DRY GOODS, &c., 470 St. Paul and  
 397 Commissioners streets. 46-14

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

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

**I. BUCHANAN & CO.**  
 MONTREAL.  
 GENERAL IMPORTERS AND  
 COMMISSION MERCHANTS.  
 AGENTS FOR THE SALE OF  
 Messrs. William Baird & Co.'s, Gartsherrie.  
 " Blair, Eglinton and Muirkirk, Pig Iron.  
 " Wm. & Jno. Graham & Co.'s, Port Wines.  
 " James Hennessy & Co.'s, Brandies.  
 " Peter Domecq's "Royal Arms of Spain."  
 and other Sherries.  
 " Durand & Co.'s, Masdeu.  
 " Florie & Co.'s, Marsala, Madeira.  
 " James & Co.'s, Leads and Paints.

ALSO, CONSIGNEES OF  
 Grain, Flour, Ashes, Pork, Butter, Tobacco, and  
 other Western produce.  
 IN STORE AND TO ARRIVE:  
 Direct shipments of Teas, Coffees, Sugars, English  
 and Foreign Groceries, Wines and Liquors, Brandies,  
 Paints, Oils, Window-glass, Pig Iron, Bar, Hoop and  
 Band Iron, Tin and Canada Plates, Cut Nails, &c. &c.  
 For sale on liberal terms.  
**I. BUCHANAN & CO.**  
 PETER BUCHANAN & Co., Glasgow.  
 ISAAC BUCHANAN & Co., New York.  
 BUCHANAN, HOPE, & Co., Hamilton. 15-ly

**RIMMEL, GUNN & CO.,**  
**OFFER FOR SALE;**  
 TOBACCOS—500 boxes choice 10's, various brands.  
 100 " " 5's, "  
 400 " " " lbs., "  
 TEAS—Young Hysons, Gunpowders, Oolongs, Im-  
 perials, Congous, Soucheongs, and U. C.  
 Japans.  
 FRUITS—Sultana, Layer, and M. R. Raisins, boxes,  
 halves, and quarters; fine Turkey Figs,  
 3lb. boxes; French Prunes, in kegs.  
 WINES—Lacave's, Lopez, and Ysasi's Sherries; La-  
 cave's, Olley's, and Osborne's Ports;  
 Perrier's Champagne; Claret, Hock,  
 Absynthe.  
 BRANDY—Martell's, Dulary's, and United Vine  
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