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THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 17, No. 19. } MONTREAL, FRIDAY, DECEMBER 28, 1883. W. S. FOLEY, Editor and Proprietor.

Leading Wholesale Houses of Montreal

First Prize Dominion Exhibition, 1880.

GAULT BROS. & CO.,

Importers and Manufacturers.
Having made special arrangements with a number of the leading Mills in the country, we shall be prepared, during this season, to offer unusual advantages to intending purchasers in our "CANADIAN MANUFACTURES DEPARTMENTS." We will show a large and varied stock of the best value in the following lines:
Canadian Tweeds,
Canadian Flannels,
Canadian Shirts and Drawers,
Canadian White and Grey Blankets,
Canadian Wool Scarfs and Clouds,
Canadian Hosiery,
Hochelaga, Valleyfield and Stormont Cottons.

Orders through our Travellers, or otherwise, will receive our usual careful and prompt attention.
GAULT BROS. & CO.

MONTREAL FELT HAT WORKS.

1878, Paris Exhibition, 1878.
Prize Medal awarded for our manufacture of **FELT HATS.**
We are now producing every description of FUR and WOOL SOFT FELT HATS, and can supply the trade below current rates, as our addition to machinery has enabled us to double our product.

FOR THE
Fall and Winter Trade
We offer a full assortment of
FUR GOODS
Of our own Manufacture.

PLUSH, CLOTH AND SCOTCH CAPS, GLOVES AND MITTS
Of English and Domestic Manufacture.
MOCCASINS, SNOW SHOES, FANCY SLEIGH ROBES, BUFFALO, &c.
TO MANUFACTURERS—We have a large stock of Seal, Persian Lamb and other Skins, Trimmings, &c.

JAMES CRISTINE & CO.
Warehouse: 471 to 477
ST. PAUL STREET, MONTREAL.

Leading Wholesale Houses of Toronto

Staple Department.

We have just opened out some splendid lines in

Prints,
Cottonades

AND
Shirtings,

At the very Lowest Prices, and invite an early Inspection.

John Macdonald & Co.,
TORONTO and MANCHESTER.

WYLD, BROCK & DARLING

IMPORTERS OF
British & Foreign
WOOLLENS,
AND GENERAL

DRY GOODS

DEALERS IN
Domestic, Woollen & other Manufactures
Warehouse,—Cor. of Bay and Wellington Streets,

TORONTO.
REPRESENTED IN MONTREAL BY
Mr. R. HARROWER,
102 ST. JAMES STREET

Leading Wholesale Houses of Montreal

HOLIDAY GOODS.

We have now on exhibition a complete line of European and American Fancy Goods suitable for Holiday presents.

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

Wholesale Dealers in
European and American Fancy Goods,
Clocks, Toys,
Smallwares, &c.
Manufacturers of
Brooms and Woodenware.

S. GREENSHIELDS, SON & CO.

WHOLESALE
DRY GOODS

MERCHANTS,
17, 19 and 21,
VICTORIA SQUARE
AND

730, 732, 734 & 736,
CRAIG STREET,
MONTREAL.

The Chartered Banks.

Bank of Montreal.

ESTABLISHED IN 1818.
CAPITAL ALL PAID-UP, - - \$12,000,000
RESERVED FUND, - - - - 5,750,000
Head Office, - - - - Montreal.

Board of Directors.

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

W. J. Buchanan, General Manager.

A. MAONDER, Asst. Gen. Manager and Inspector.
H. V. Meredith, Assistant Inspector.

A. B. Buchanan, Secretary.

Branches and Agencies in Canada.
Montreal, E. S. Clouston, Manager.

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

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

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

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

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

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

EXCHANGE BANK OF CANADA.

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

HEAD OFFICE, - MONTREAL.

DIRECTORS.

THOMAS CRAIG, - - - - President
Hon. A. W. OGILVIE, SENATOR, - Vice-President
Alex. Buntin. - - - - E. K. Greene.

Henry Bulmer.

BRANCHES.

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

FOREIGN AGENTS.

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

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Incorporated by Royal Charter.

Paid-up Capital, £1,000,000 Sterling.

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

COURT OF DIRECTORS.

J. H. Brodie, J. J. B. Kendall,
John James Cator, J. J. Kingsford,
Henry R. Farrer, Frederic Lubbock,
Richard H. Glyn, A. H. Philipotts,
Edward Arthur Hoare, J. Murray Robertson.

Secretary—A. G. WALLIS.

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

R. R. GRINDLEY, General Manager.

W. H. NOWERS, Inspector.

Branches and Agencies in Canada.

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

Agents in the United States:

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

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

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

The Molsons Bank.

INCORPORATED BY ACT OF PARLIAMENT, 1855.

Capital paid-up, \$2,000,000. Rest, \$500,000.

HEAD OFFICE, MONTREAL.

Directors.

THOMAS WOREMAN, Esq., - - - - President.
J. H. K. MOLSON, Esq., - - - - Vice-President.
R. W. SHEPHERD, Esq., | Hon. D. L. MACPHERSON.
MILES WILLIAMS, Esq., | S. H. EWING, Esq.
A. F. GAULT, Esq.
F. WOLFERSTAN THOMAS, - - - - Gen'l Manager.
M. HEATON, - - - - Inspector.

Branches of the Molsons Bank.

Aylmer,	Menford,	Toronto,
Brookville,	Morrisburg,	St. Thomas,
Clinton,	Owen Sound,	Sorel, P.Q.
Easton,	Ridgelyou,	Trenton,
Ingersoll,	Smith's Falls,	Waterloo, Ont.
London,		

AGENTS IN THE DOMINION.

Quebec—Merchants Bank and Eastern Townships Bank.
Ontario and Manitoba—Dominion Bank and Federal Bank and their Branches.
New Brunswick—Bank of N. Brunswick, St. John.
Nova Scotia—Halifax Banking Company and its Branches.
Prince Edward Island—Union Bank of P. E. I. Charlottetown and Summerside.
Newfoundland—Commercial Bank of Newfoundland and St. John's.

AGENTS IN UNITED STATES.

New York—Mechanics' National Bank, Messrs. Morton, Bliss & Co., Messrs. W. Watson and Alex. Lang; Boston, Merchants National Bank, Portland, Casco National Bank; Chicago, First National Bank; Cleveland, Commercial National Bank; Detroit, Mechanics' Bank; Buffalo, Farmers and Mechanics' National Bank; Milwaukee, Wisconsin Marine and Fire Insurance Co. Bank; Toledo, Second National Bank; Helena, Montana—First National Bank; Fort Benton, Montana—First National Bank.

AGENTS IN EUROPE.

London—Alliance Bank, "limited." Messrs. Glyn, Mills, Currie & Co. Messrs. Morton, Rose & Co. Liverpool—The National Bank of Liverpool.
Antwerp, Belgium—La Banque d'Anvers.
Collections made in all parts of the Dominion and returns promptly remitted at lowest rates of exchange. Letters of Credit issued, available in all parts of the world.

The Chartered Banks.

MERCHANTS BANK OF CANADA.

Capital - - - - \$5,700,000.

Reserve Fund, - - - - 1,150,000.

HEAD OFFICE - - MONTREAL

BOARD OF DIRECTORS.

ANDREW ALLAN - - - - President
ROBT. ANDERSON, Esq., - - - - Vice-President
Wm. Darling, Esq., Jonathan Hodgson, Esq.
Adolphe Masson, Esq., John Cassis, Esq.
Hector Mackenzie, Esq., John Dumcau, Esq.
Hon J. J. C. Abbott, M.P.

GEORGE HAGUE, - - - - General Manager

J. H. PLUMMER, Assistant General Manager.

BRANCHES IN ONTARIO AND QUEBEC.

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

BRANCHES IN MANITOBA.

Winnipeg, Emerson, Brandon, Regina N.W.T. Bankers in Great Britain—The Clydesdale Bank (Limited), 30 Lombard Street, London, Glasgow and elsewhere.

Agency in New York.—51 Wall Street, Messrs. Henry Hague and John B. Harris, Jr., Agents. Bankers in New York.—The Bank of New York, N.B.A.

A general banking business transacted. Money received on deposit, and current rates of interest allowed.

Drafts issued available at all points in Canada. Sterling Exchange and drafts on New York bought and sold.

Letters of credit issued, available in China, Japan and other foreign countries. Collections made on favourable terms.

La Banque du Peuple.

Capital \$1,600,000.

HEAD OFFICE, . . . MONTREAL

C. S. CHERRIER, Esq., President.
GEO. S. BRUSH, Esq., Vice-President.
A. A. TROTTER, Esq., Cashier.

FOREIGN AGENTS.

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

LA BANQUE NATIONALE.

HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP - - - - 2,000,000

DIRECTORS.

HON. ISIDORE THIBAUDEAU, President.
JOSEPH HAMEL, Esq., Vice-President.
Hon. P. GARUEAU, E. Baudet, Esq. M.P.P.
T. LeDroit, Esq., M. W. Bayle, Esq.
U. Tessier Jr., Esq., P. LAFRANCOIS, Cashier.
HONORARY DIRECTOR—Hon. J. R. Thibaudeau, Montreal.

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

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

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

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

Correspondence respectfully solicited.

The Chartered Banks.

THE CANADIAN
BANK OF COMMERCE,
DIVIDEND No. 33.

Notice is hereby given that a Dividend of
FOUR PER CENT.

upon the Capital Stock of this Institution has been declared for the current half year, and that the same will be payable at the Bank and its Branches on and after
Wednesday, the 2nd day of January Next.

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

W. N. ANDERSON,
General Manager.

Toronto, Nov. 27, 1883.

IMPERIAL BANK
OF CANADA.

Capital Paid up \$1,370,000
Reserve Fund 650,000

DIRECTORS:

H. S. HOWLAND, Esq., President,
T. R. MERRITT, Esq., Vice-President, St. Catharines,
HOW. JAS. R. BENSON, T. R. WADSWORTH, Esq.,
St. Catharines, **WM. RAMSAY, Esq.,**
P. HUGHES, Esq., JOHN FISKEN, Esq.,
D. R. WILKIE, Cashier.

HEAD OFFICE—TORONTO.

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

EASTERN TOWNSHIPS BANK.

DIVIDEND No. 48.

Notice is hereby given that a Dividend of
Three and One Half Per Cent.
upon the paid-up capital stock of this bank has
been declared for the current half year, and that
the same will be payable at the Head Office and
Branches, on and after

Wednesday, 2nd day of January next.

The transfer Books will be closed from the
15th to the 31st Dec. both days inclusive.
By order of the Board,

WM. FARWELL,
General Manager.

Sherbrooke, 4th Dec., 1883.

The Chartered Banks.

THE BANK OF TORONTO,
CANADA.
Incorporated 1855.

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

DIRECTORS:

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

HEAD OFFICE, TORONTO.

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

BRANCHES.

**MONTREAL, J. Murray Smith, Manager; PETER-
BORO, J. H. Roper, Manager; COBURG, Joseph
Henderson, Manager; PORT HOPE, W. R. Wade-
worth, Manager; BARRIE, J. A. Strithy, Manager;
ST. CATHARINES, G. W. Hodgetts, Manager; COL-
LINGWOOD, W. A. Copeland, Manager.**

BANKERS.

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

Collections made on the Best Terms.

The Western Bank of Canada.

HEAD OFFICE, OSHAWA, ONT.
CAPITAL AUTHORIZED..... \$1,000,000
CAPITAL SUBSCRIBED..... 500,000
CAPITAL PAID-UP..... 250,000

BOARD OF DIRECTORS.

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

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

LA

BANQUE JACQUES-CARTIER,

HEAD OFFICE, - MONTREAL.

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

DIRECTORS:

ALPH. DESJARDINS, Esq., M.P., President.
A. St. Onge, Esq., Vice-President.
J. L. Cassidy, Esq., P. S. Hamelin, Esq.,
LS. S. Monat, Esq., I. S. Gravel, Esq.,
Lucien Huot, Esq.,
A. L. DEMARTIGNY, Cashier.

Branch at Beauharnois, A. Clement, Manager.
Branch at St. Hyacinthe, S. A. Durocher, Manager.
Branch at St. Remi, P. Q., C. Bedard, Agent.
Branch at Valleyfield, C. F. Irish, Agent.
Agents in New York, National Bank of the Republic
Agents in London, Eng., Glyn's, Mills, Currie & Co.

THE MARITIME BANK

—OF THE—

DOMINION OF CANADA.

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

Board of Directors.

THOS. MACLELLAN, President.
**JER. HARRISON (of J. & W. F. Harrison, Flour
Merchants), Vice-President.**
JOHN TAPLEY (of Tapley Bros., Indiantown),
HOW. D. TROOP (of Troop & Son, Shipowners),
**JOHN McMILLAN, (of J. & A. McMillan, Book-
sellers),**
JOSIAH WOOD, M.P., Sackville.
A. A. STERLING, Fredericton.

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

The Chartered Banks.

BANK OF OTTAWA,
OTTAWA.

Authorized Capital.....\$1,000,000
Subscribed Capital..... 1,000,000
Paid-up Capital..... 992,578

JAMES MACLAREN, Esq., President.
CHARLES MAGEE, Esq., Vice-President.

DIRECTORS

**C. T. Bate, Esq., R. Blackburn, Esq., Hon. Geo.
Byson, Hon. L. R. Church, Alex. Fraser,
Esq., Geo. Hay, Esq., John Mather, Esq.,**
GEO. BURN Cashier.

Branches:—Arnprior, Pembroke, Winnipeg, Man.,
Carleton Place, Ont.
Agents in Canada, Canadian Bank of Commerce.
Agents in New York, Messrs. A. H. Goadby, and B.
E. Walker, Agents in London, Eng., Alliance Bank

Loan Societies.

Montreal Loan & Mortgage Co.

AND TRUST COMPANY.
Incorporated 1858.

CAPITAL \$1,000,000 00
TOTAL ASSETS \$1,583,263 52
LOAN MONEY ON REAL ESTATE AND
PURCHASE MORTGAGES.

This Company is authorized to act in any position
of Trust, either as Executor, Administrator, Guardian,
Trustee or Receiver.
Registrars and Transfer Agents of the Stocks and
Bonds of Incorporated Companies.
Trustees of Mortgages executed by Railroad and
other Corporations.
Every facility offered in matters of a fiduciary
character.

INTEREST ALLOWED ON DEPOSITS.

Issue Sterling Debentures payable in London,
also Currency Debentures, payable in Canada
bearing five per cent. interest.

BOARD OF DIRECTORS.

M. H. GAULT, Esq., M.P., President.
Hon. A. W. OGLIVIE, Senator, Vice-President.
**G. F. C. SMITH, of the L. L. and Globe Insurance
Company.**

JAMES CRATHERN, of Crathern & Caverhill.
**THEODORE HART, Esq., Director Liverpool &
London & Globe Insurance Company.**
A. F. GAULT, Esq., of Messrs. Gault Bros. & Co.
**THOMAS CRAIG, Esq., President Exchange Bank
of Canada.**

EXECUTORS AND TRUSTEES:
Trustees and Executors are authorized by Act of Parlia-
ment to invest the Debentures of this Company.

W. L. MALTYB, Manager.

OFFICE 181 ST. JAMES STREET, MONTREAL.

THE HAMILTON
Provident and Loan Society.

DIVIDEND NO. 25.

Notice is hereby given that a Dividend of
Four Per Cent.

upon the paid-up Capital Stock of the Society has
been declared for the half-year ending Dec. 31st,
1883; and that the same will be payable at the
Society's Banking House, Hamilton, Canada, on
and after

Wednesday, the second day of January 1884.

The Transfer Books will be closed from the
15th to the 31st Dec., both days inclusive.

H. D. CAMERON,

Hamilton, 11th Dec. 1883. Treasurer.

Dominion Savings & Investment Soc.

LONDON, ONT.,
INCORPORATED, - 1872.

Capital, \$1,000,000.00
Subscribed, 1,000,000.00
Paid-up, 864,888.88
Reserve Fund, 146,000.00
Contingent Fund, 2,600.84

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

Municipal and School Section Debentures pur-
chased.

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

Loan Societies.

THE ONTARIO INVESTMENT ASSOCIATION (LIMITED) LONDON, CANADA. DIVIDEND NOTICE.

Notice is hereby given that a dividend of four per cent, being at the rate of eight per cent per annum, has been declared upon the capital stock of this Company for the current half year ending 31st Dec. inst., and that the same will be payable at the offices of the Company on and after Wednesday, the 2nd day of January next.

The Transfer Books will be closed from the 15th to the 31st of December, inclusive.
By order of the Board,
HENRY TAYLOR, Manager.
London, Canada, Dec. 11, 1883.

CANADA LOAN AND BANKING CO. SAVINGS BANK. HAMILTON, Ont.

Interest allowed on deposits of one dollar and upwards. Money to loan on real estate.
ROBT. DUNCAN, Esq., W. KERNS, M.P.P., Vice-President, President
J. A. KENNEDY, Manager.

E. STRACHAN COX. T. F. WORTS.

COX & WORTS, STOCK BROKERS, No. 26 Toronto Street, Toronto.

(Members of the Toronto Stock Exchange), buy and sell on Commission for cash or on margin all securities dealt in on the Toronto, Montreal and New York Stock Exchanges; also execute orders on the Chicago Board of Trade in Grain and Provisions. Hudson's Bay stock bought for cash or on margin. Daily cable quotations received.

Agents' Directory.

OWEN MURPHY, Insurance Agent, Official Assessor and Commission Merchant.—No. 85 St. Peter Street, Quebec.

R. C. W. MacQUAIG, General Insurance Broker, representing First-class Companies in Fire, Life and Accident, also agent for the White Star Steamship Co. Ottawa. Established 1870.

Legal.

For Accountants, &c., see other page.

Brandon and Regina, Man.

PETERSON & PETERSON, BARRISTERS, &c.

Belleville, Ont.

DENMARK & NORTHROP, Barristers, &c., Belleville, Ont.

Brantford, Ont.

FREDERICK BISCOE, BARRISTER, SOLICITOR, NOTARY, &c., Commercial Buildings, Brantford. N.B.—Collections specially attended to.

HARDY, WILKES & JONES, BARRISTERS & ATTORNEYS-AT-LAW, Solicitors in Chancery, Notaries, etc. ARTHUR S. HARDY, Q.C. ALFRED J. WILKES, LL.B. C. S. JONES.

St. Catharines, Ont.

ALBERT C. BROWN, (Successor to Brown & Brown.) Barristers, Attorneys, Solicitors in Chancery, Notaries Public, &c.

Corwall Ont.

H. SANFIELD MACDONALD, (late MacLennan & Macdonald.) BARRISTER, SOLICITOR, CONVEYANCER, NOTARY, &c.

Solicitor for the Ontario Bank.
N.B.—Special facilities for making prompt Collections throughout Ontario and Manitoba.

Galt, Ont.

BALL & BALL, BARRISTERS AND ATTORNEYS-AT-LAW, Solicitors for Canadian Bank of Commerce.

Oceanic Steamships.

DOMINION LINE OF STEAMSHIPS



Running in connection with the

Grand Trunk Railway of Canada

	Tons.		Tons.
Montreal.....	3,224	Toronto.....	3,224
Domimon.....	3,176	Ontario.....	3,176
Pexas.....	2,700	Sarnia.....	3,350
Quebec.....	2,700	Oregon.....	3,350
Misisipp.....	2,680	Vancouver.....	5,700
Brooklyn.....	3,800		

DATES OF SAILING

FROM PORTLAND TO LIVERPOOL.

* Sarnia.....	6th Dec.	Ontario.....	27th Dec.
* Montreal.....	18th Dec.	Toronto.....	3rd Jan.
* Oregon.....	20th Dec.	Domimon.....	10th Jan.

RATES OF PASSAGE FROM MONTREAL.

CABIN.—\$67.50, \$67.50, and \$77.50; return, \$101.25, \$121.25, and \$141.25, according to steamer and berth. All outside rooms are comfortably heated by steam. Intermediate, \$46.50. Steerage, \$29.50.

Prepaid storage tickets issued at the lowest rates. * These steamers carry neither cattle nor sheep. Through Tickets can be had at all the principal Grand Trunk Railway Ticket Offices in Canada, and Through Bills of Lading are granted to and from all parts of Canada.

For Freight or Passage apply in London to Bowering, Jamieson & Co., 17 East India Avenue; in Liverpool, to Flinn, Main & Montgomery, 24 James Street; in Quebec, to W. M. Macpherson, at all Grand Trunk Railway Offices, or to

DAVID TORRANCE & CO., Exchange Court, Montreal.

Accountants, Agents, &c. (For Legal Cards see other page.)

Barrie, Ont.

JOSEPH ROGERS, Conveyancer, Insurance and General Agent, Auctioneer, &c. Rents and Chattel Mortgages collected.

Brantford, Ont.

THOS. BOTHAM, Banker and Broker, Brantford, Ontario, Justice of the Peace, County of Brant, Issuer of Marriage Licenses. Post Office and Bill Stamp Distributor. Agent for Steamship, Insurance and Loan Companies.

Guelph, Ont.

JOHN SMITH, REAL ESTATE AND LOAN AGENT, ACCOUNTANT, &c., 32 St. GEORGE'S SQUARE, GUELPH, ONT. Assignments taken and Estates managed

Montreal.

JOHN FAIR, ACCOUNTANT, COMMISSIONER, For taking affidavits to be used in the Province of Ontario. 115 St. Francois Xavier Street Montreal.

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

EDWARD EVANS, ACCOUNTANT, 215 St. James, St., (Nordheimer's Block.) Montreal.

KENT & TURCOTTE, Public Accountants & Auditors, 7 PLACE D'ARMES SQ. Jacques-Cartier Bank Building, Montreal.

A. L. KENT, ALPHONSE TURCOTTE.

Oceanic Steamships.

Allan Line.



Under Contract with the Governments of Canada and Newfoundland for the Conveyance of the Mails. 1883. Winter Arrangements. 1884.

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

Vessels.	Tonnage.	Commanders.
Numidian.....	6,100	Building.
Hanoverian.....	4,000	Capt. J. G. Stephen.
Parisian.....	5,400	James Wylie.
Sardinian.....	4,650	J. E. Dutton.
Polynesian.....	4,100	R. Brown.
Sarmatian.....	3,600	John Graham.
Circasian.....	4,000	Lt. W. H. Smith, R.N.R.
Moravian.....	2,650	Lieut. F. Archer, R.N.R.
Peruvian.....	3,000	Capt. Jos. Ritchie.
Nova Scotian.....	3,300	W. Richardson.
Hibernian.....	3,434	Hugh Wylie.
Caspian.....	3,200	Lt. B. Thomson, R.N.R.
Austrian.....	2,700	Lieut. R. Barrett, R.N.R.
Nestorian.....	2,700	Capt. D. J. James.
Prussian.....	3,000	Alex. McDougall.
Scandinavian.....	3,000	John Parks.
Siberian.....	4,600	Building.
Buenos Ayrean.....	3,800	R. P. Moore.
Corean.....	4,000	Barclay.
Grecian.....	3,600	C. E. LeGallais.
Manitoban.....	3,150	McNicol.
Canadian.....	2,600	C. J. Menzies.
Phoenician.....	2,350	J. Brown.
Waldensian.....	2,600	W. Dalfeil.
Lucerne.....	2,300	John Kerr.
Newfoundland.....	1,500	Mylus.
Acadian.....	1,350	F. McGrath.

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

The Steamers of the

Liverpool, Londonderry and Quebec Mail Service.

Sailing from Liverpool every THURSDAY, and from Portland every THURSDAY, calling at Lough Foyle to receive on board and land Mails and Passengers to and from Ireland and Scotland, are intended to be despatched.

FROM HALIFAX:

Sarmatian.....	Saturday, Dec. 1
Sardinian.....	Saturday, Dec. 8
Polynesian.....	Saturday, Dec. 15
Parisian.....	Saturday, Dec. 22
Peruvian.....	Saturday, Dec. 29
	Saturday, Jan. 5

Rates of Passage from Montreal via Halifax:

Cabin.....	\$62, \$65, \$78 and \$88
	(According to Accommodation.)
Intermediate.....	\$45
Steerage.....	\$31

FROM HALIFAX.

Caspian.....	Monday, Dec. 3
Nova Scotian.....	Monday, Dec. 17
Austrian.....	Monday, Dec. 31
	Monday, Jan. 14

RATES OF PASSAGE BETWEEN HALIFAX AND ST. JOHNS:

Cabin.....	\$20.00	Intermediate.....	\$15.00
Steerage.....	\$6.00.		

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

An experienced surgeon carried on each vessel. Berths not secured until paid for. Through Bills of Lading granted at Liverpool and Glasgow, and at Continental Ports, to all points in Canada and the Western States, via Halifax, Boston, Baltimore, Quebec and Montreal; and from all Railway Stations in Canada and the United States to Liverpool and Glasgow, via Baltimore, Boston, Quebec and Montreal.

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

H. & A. ALLAN, State St., Boston, and 25 Common St., Montreal.

L. BREITHAUP & CO.

— TANNERS, —
 Manufacture on a large scale
 SPANISH SOLE,
 SLAUGHTER SOLE,
 HARNESS, UPPER,
 KIP AND CALFSKINS,
 OF FINE QUALITY.
 Tanneries { Eagle Tannery, Berlin.
 Penetang Tannery, Penetanguishene.
 Office and Warehouse, Berlin, Ont.

**THE LEADING
 Trade Auction House
 IN CANADA.**

PETER RYAN,
 Trade Auctioneer & Financial Agent,
 29 FRONT STREET WEST,
TORONTO.

Trade Sales every Two Weeks on the above premises. Dry Goods, Clothing, Boots and Shoes, Woollens and General Merchandise. — Special attention given to Sales of Bankrupt Stocks and Estates.

Consignments solicited of surplus merchandise from Manufacturers, Importers and General Merchants.

Cash advanced on Merchandise warehoused on reasonable Terms. Correspondence solicited. Goop Storage. Large Premises. Low Insurance.

SMYTH & WALLS

Trade Auctioneers
 AND
Commission Merchants.

Trade Sales every Tuesday. Liberal cash advances made on consignments when necessary. Correspondence invited from Merchants, Trustees and Manufacturers. Storage in Bond or Free.

10 DeBRESOLES ST.,
 MONTREAL.

Legal.

Guolph, Ont.
MACDONALD & MACDONALD,
 Barristers, &c.
 A. H. MACDONALD. W. MACDONALD.

FURLONG & STEELE, Barristers and Attorneys at Law, Solicitors in Chancery, etc., 10 King St. W. EDWARD FURLONG, LL.B. D. STEELE, JR.

Hamilton Ont.
EDWARD FURLONG, LL.B.,
 BARRISTER, &c.,
 11 Main Street, East.

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

A. D. CAMERON,
 Barrister, Attorney-at-Law, Solicitor in Chancery and Insolvency, Notary Public, Conveyancer, &c. No. 10 Hughson St., south, Hamilton, Ont.

PARKES & MACADAMS,
 BARRISTERS AND SOLICITORS IN THE SUPREME COURT. ATTORNEYS AND NOTARIES. Offices: Hamilton Provident and Loan Society Chambers, First Flat. Entrance on Hughson St.

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ROBT. MCCREADY,
 WHOLESALE
BOOT & SHOE
 MANUFACTURER
 Office & Warehouse, 29 & 31 WILLIAM ST.,
 Factory, 28 COLLEGE STREET,
 MONTREAL.

E. E. GILBERT & SONS,
 MANUFACTURERS OF
 PORTABLE AND STATIONARY
ENGINES,
 Steam Pumps, Shafting, Pulleys, &c.
 Office:
 722 ST JOSEPH STREET
 MONTREAL.

W. & F. P. CURRIE & CO.
 100 GREY NUN ST., Montreal,
 MANUFACTURERS OF
SOFA, CHAIR & BED SPRINGS.
 A large Stock always on hand.

Roman Cement, Portland Cement
Water Lime,
 Drain Pipes, Vent Linings,
 Flue Covers, Fire Bricks Fire Clay.
 Whiting, Plaster of Paris,
 Borax, China Clay, &c

TEAS, SUGARS, COFFEES,
SPICES, FRUITS
 AND A FULL ASSORTMENT OF
GENERAL GROCERIES,
 Maintained from best Markets
J. A. MATHEWSON
 202 McGill Street.

DOMINION PAPER CO'Y.
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 (MILLS AT KINGSEY FALLS, P.Q.)
 MANUFACTURERS OF

The following grades of high class papers:—
 Nos. 1 & 2 Book and Printing, (Toned & White,
 " 3 News and Printing, " "
 White Tea and Bag,
 bleached Manilla Envelops, Bag and Wrapping.
 White Manilla Tea and Wrapping.
 Unbleached Manilla Bag and Wrapping.

Blotting Paper.
 First Prize Dominion Exhibition 1880.
JOHN CRILLY & CO.,
 MANUFACTURERS OF
 Blotting Paper, Flour Sack Paper,
 Music Paper, Fine Manilla Paper,
 Colored and Brown & Grey Wrapping
 White Printing Paper,
 Paper, Roofing Felt and Match
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 Special Sizes and Weights made to order
 289 ST. PAUL ST., MONTREAL.

Leading Wholesale Trade of Montreal

COCHRANE, CASSILS & CO.
 MANUFACTURERS OF
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 CORNER OF
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 WHOLESALE
BOOT AND SHOE
 MANUFACTURERS,
 35 & 37 WILLIAM STREET.
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J. & T. BELL,
 MANUFACTURERS OF
Fine Boots and Shoes
 WHOLESALE,
 273 NOTRE DAME STREET.
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Fine made goods, latest styles, equal in finish the best American makes, and specially adapted town custom.

W. J. WEBSTER,
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Fine Hand and Machine-Sewed
BOOTS AND SHOES,
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SHAW BROS. & CASSILS,
TANNERS,
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HIDES AND LEATHER,
 426 & 428 NOTRE DAME ST.
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Cassils, Stimson & Co.,
 IMPORTERS OF
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PRUNELLAS & SHOE FINDING
 AND
Leather Commission Merchants,
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 Special attention to Commercial Collections.

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ERMATINGER & ROBINSON, Barristers, &c.
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MONTREAL and TORONTO.**HOHELACA COTTONS.**Brown Cottons, and Sheetings, Fine Bleached
Shirtings, Canton Flannels, Yarns & Bags.**STORMONT COTTON CO.**Ducks, Tickings, Checks, &c. Colored Cotton
Yarns.**ST. CROIX COTTON MILL.**Fancy Checks, Gingham, Bleached Shirtings,
Wide Sheetting, &c.**WINDSOR COTTON MILL.**

Brown Cottons.

STE. ANNE SPINNING CO. (Hochelega).

Heavy Brown Sheetings.

Tweeds, Etoffes, Knitted Goods,Flannels, Shawls, Woollen
Yarns, Blankets, &c.

The Wholesale Trade only supplied.

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Canada Cotton Manf'g.

COMPANY,

CORNWALL, - - - ONT.

MANUFACTURE

COTTONADES, WOVEN DUCKS, DYED DUCKS,White Ducks for Sails, Tents, in
7, 7½, 8, 9, 10 and 12 oz.**CANTON FLANNELS, BLEACHED, UN-**

BLEACHED and COLORED.

GRAIN BAGS, SUGAR BAGS.All orders executed DIRECT from the Mills at
Cornwall Accounts opened with the Wholesale
Houses only**THE
Bolt and Iron Co.
OF TORONTO**

Manufacture every kind of

**Carriage and Fancy Head Bolts,
Tire and Sleigh Shoe Bolts,
Stove and Sink Bolts,
Railway and Machine Bolts,
Boiler Rivets and other Rivets,
Railway Spikes & other Spikes,
Lag and Gimlet-Pointed Screws
Plough & Special Shaped Bolts.**Specify early. Specify now and avoid disap-
pointment in deliveries.

Leading Manufacturers &c.

CANTLIE EWAN & CO.,GENERAL MERCHANTS
AND MANUFACTURERS' AGENTS,
MONTREAL AND TORONTO.Merchants Manufacturing Co.,
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WHITE & COLORED BLANKETS.A. Lomas & Son (Herbrooke),
PLAIN AND FANCY FLANNEL.Almonte Knitting Co.,
SHIRTS AND DRAWERS.Thorold Knitting Co.,
SHIRTS AND DRAWERS.Canadian Tweed & Etoffes,
Cotton and Wool Hosiery, &c., &c.15 Victoria Square, Montreal.
13 Wellington Street, East, TORONTO.

THE

MONTREAL COTTON CO.

(Works at Valleyfield.)

**Colored Cambrics,
Permanent Linings,
Beetled Twills,
Waist Linings & Pocketings,
Sateen Jeans,
Corset Jeans,
Wigans & Hollands,****BLEACHED SHIRTINGS.**The goods above are guaranteed also to be su-
perior in strength and texture to any goods imported.R. R. STEVENSON, Selling Agent,
16 St. Helen Street, MONTREAL.**S. H. MAY & CO.,**474 AND 476 ST. PAUL STREET,
Importers and Dealers inPaints, Botted and Raw Linseed Oil, Pale Seal and
Refined and Cod Oil, Rangoon Oil, the very best Oil in
the market for Machinery, with a full supply of Car-
riage Paints and Materials, Glass—16 oz., 21 oz., 26 oz.;
Smethwick, German Star, Diamond Star and Double
Enamelled and Colored, Rough, Rolled and Fluted
Glass, Varnish, Japans, Spirits Turpentine, Shellac
Varnish, Mirror Glass, ½ and ¾ White.**THE PATENT****Exhaust Steam Injectors**

for Stationary & Locomotive Boilers

Works with Exhaust Steam only—thus presenting
an obvious advantage in Economy.

Lists and prices on application to the Agents,

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Leading Manufacturers &c.

**WM. PARKS & SON,
COTTON SPINNERS,
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NEW BRUNSWICK COTTON MILLS
ST. JOHN, N.B.****COTTON YARNS,** White and Colored, Single
and Double Twist Yarns, Bleached and Colored
CARPET WARPS, White and Colored.**BEAM WARPS,** for Woollen Mills in all the
varieties required.**ROBBY YARNS** of every description.
BALL KNITTING COTTON, superior in
quality to that imported.**FANCY WOYE SHIRTINGS and APRON CHECKS.**
These Goods have been awarded FIRST PRIZES for
each of the above articles 1. Montreal, Toronto, Halifax and
Kingston Exhibitions, 1880, 1881 and 1882.A GOLD MEDAL
at the Dominion Exhibition at Montreal, 1880.
A SILVER MEDAL
at Kingston for best assortment of Cotton Manuf. 1882A SILVER MEDAL
at Montreal, 1882, for best display of Cotton Goods.
For Sale by the Wholesale and Retail Dry Goods Trade
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ALEX. SPENCE, W.M. HEWETT,
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GREY SHEETINGS.

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Wholesale Wine Merchants,

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Ales.**D. G. ROSS,** Ben Wyvis Distillery, Scotch
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WM. EDMUNDS, JR., & CO., Liverpool, ex-
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Silk and Cotton Manufactories, &c.

MONTREAL, JULY 2ND, 1883.
"SILK THREAD,"

CHANGE OF
Standard Shade Card.

We take pleasure in notifying the trade that we have issued a

NEW STANDARD SHADE CARD,

largely increasing the number of colors in which our goods are produced.

Retail merchants desiring a card for their convenience will be furnished with one by applying to their wholesale house or direct to us.

BELDING, PAUL & CO.

THE
STEEL COY^Y OF CANADA

Manufacture

**PIG AND BAR IRON CAR WHEELS,
 CAR AND LOCOMOTIVE AXLES,
 NAIL PLATE, &c.**

All Orders for the Company's products executed DIRECT from the WORKS, LONDONDERBY, N.S.

OFFICE IN MONTREAL,
 No. 17 St. John Street.

REMINGTON TYPE-WRITER.



WYCKOFF,
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 SOLE EXPORTING
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 The only Machine
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 P. O. Box, 1924.

J. O'FLAHERTY,

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459 ST. PAUL STREET, MONTREAL.

BOWN & WOODS,

ST. JOHN'S,
 NEWFOUNDLAND,
 GENERAL

COMMISSION MERCHANTS.

Respectfully solicit consignments. Returns promptly made. Good references on application.

Robt. Miller, Son & Co.,

156 and 158 MCGILL STREET.

Owing to the fire which destroyed our late place of business on Victoria Square, we are to be found at the above address, with an entire new stock of

**Papers, Stationery,
 Blank Books,
 Miscellaneous Books,
 Paper Hangings
 and Window Shades.**

Leading Wholesale Trade of Montreal.

**WM. BARBOUR & SONS,
 IRISH FLAX THREAD
 LISBURN.**

Received

Gold Medal

THE

Grand Prix

Paris Exhibition,

1878.



Received

Gold Medal

THE

Grand Prix

Paris Exhibition,

1878.

Linen Machine Thread, Wax Machine Thread
 Shoe Thread, Saddlers' Thread, Gilling
 Twine, Hemp Twine, &c.

WALTER WILSON & CO.,

Sole Agents for the Dominion,

1 & 3 ST. HELEN STREET, MONTREAL.

JOHN CLARK, JR. & CO.'S

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

M. E. Q.

ESTABLISHED 1850
 THIS THREAD is the only MAKE in the CANADIAN MARKET that RECEIVED an AWARD
 —AT THE—
CENTENNIAL EXHIBITION
 —FOR—
Excellence in Color, Quality & Finish
 Wholesale Trade supplied by
WALTER WILSON & CO.,
 1 & 3 St. Helen Street,
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AGENTS IN CANADA FOR

**H. R. MEYER'S Celebrated Codes,
 HENRY HARVEY'S Codes,
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**MORTON, PHILLIPS & BULMER,
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 375 Notre Dame St., Montreal.**

Leading Wholesale Trade of Montreal



TURNER, ROSE & CO.,

IMPORTERS OF

TEAS,

AND

Wholesale Grocers,

CORNER

ST. JOHN AND HOSPITAL STS.,

MONTREAL.

Commercial Summary.

A SUBSCRIBER in Lunenburg, N.S., in remitting says: "We get from the JOURNAL OF COMMERCE much information of our own Provincial affairs and business men and business as well as a general knowledge of Dominion affairs, in all directions."

DIFFICULTY in making collections is advanced as the reason for the assignment of Gosnell & Sutherland, general dealers, of Highgate, Ont., made on the 6th inst. for the benefit of all concerned. Their liabilities amount to \$7,000; assets, \$8,000 in stock in trade and book accounts.

THOS. STORY, an old-time Ottawa merchant tailor, whose assignment to a Montreal firm, on about the 15th inst. was mentioned last issue, will probably make an offer of compromise when the results of present stock-taking are made known. A too liberal interpretation of the credit system is adduced as the cause of his failure, the news of which was a surprise to a great many Ottawaites, as his circumstances and business had always been thought unimpeachable. His liabilities are roughly estimated at \$18,000; the assets about \$12,000, in stock and book debts, the latter amounting to the heavy figure of \$5,000.

THE \$27,000 stock of T. P. Blackwell, a London, Ont., grocer and former dry goods clerk, who commenced business about two years ago, and failed during the present month, has been sold at 62 cents in the dollar to J. Grant McKay of Hamilton. The first execution against him was for \$900, and was issued at the instance of his brother-in-law. His landlord, another brother-in-law, next claimed \$625 for rent due; taxes amounted to \$88 and the expenses of the sale to \$100. These will exhaust the proceeds now in the sheriff's hands. The largest creditors are a local prominent wholesale grocery firm who obtained judgment and execution for \$1,400, on which they will, however, be unable to realize; other liabilities to a considerable amount are said to exist with no available assets to meet them.

WULFF & CO.

32 St. Sulpice Street,

MONTREAL.

SELL IN CANADA.

**Dyestuffs, Colors,
Chemicals, &c.**

OF

WM PICKHARDT & KUTTROFF,

98 Liberty St., New York,

SOLE AGENTS OF

Badische Anilin and Soda Fabrik,
GERMANY.

BUY

**PRINCESS
BAKING POWDER,
ABSOLUTELY PURE.**

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

MANUFACTURED BY

**WM. LUNAN & SON,
SOREL, QUE.**

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

The commercial travellers have secured from the Grand Trunk Railway the concession of a six days "stop over" privilege, and the Saturday to Monday return ticket at single fare.

It was rather a surprise to the trade how Geo. Perry, late of Perry & Cassils, managed to re-engage in business so soon after his late disastrous failure, but they are still less surprised at his present failure. It is becoming very evident that George had better "stick to his last," in the literal meaning of the term.

The business of a wholesale and retail firm in this city, who some time since paid the Government \$12,000 in settlement of certain violations of the Customs laws, has increased so rapidly meantime that they are now contributing to the revenue at the rate of \$15,000 a year. Prior to the charges brought by the government, the business had contributed scarcely a dollar. It were superfluous to point the moral.

Mr. R. W. GALE, of this city, for many years general manager for Canada of the Equitable Life Assurance Society of New York, finds himself compelled, through impaired health, to relinquish a portion of the extensive territory hitherto under his control, and to seek relaxation during the winter months in a more southerly clime. Western Ontario is about to be formed into a separate organization. Mr. Gale takes with him into his enforced, and let us hope temporary, exile down South the satisfaction of having faithfully and effectively performed his part in working up the business of the Society in Canada, whither his numerous friends hope to find him returning ere long, to continue for many years in charge of the business he has so well established.

Leading Wholesale Trade of Montreal.

**GREENE & SONS
COMPANY**

MONTREAL,

HATS, CAPS,

—AND—

FURS.



**ALL LINES ARE NOW COMPLETE,
AND ORDERS PROMPTLY ATTENDED TO.**

BUFFALO

—AND—

FANCY ROBES.

GENTLEMEN'S FURNISHING.

Latest Styles, Lowest Prices,

—SELECTED FOR—

FALL TRADE, 1883.

CARDER, BENTON & Co., a St. Thomas, Ont., wholesale hardware firm, are in difficulties, and have assigned to a Toronto creditor. Their stock, a considerable part of which is old and not readily saleable, is estimated at invoice values to be worth \$18,000. Executions amounting to \$3,000, are in the sheriff's hands; there is a chattel mortgage for \$8,000 also in force. Statements prepared after Mr. Benton's former failure and before Carder became a partner, showed a large surplus, but were made up on the supposition that all outstanding debts were good, and that the entire stock was worth invoice prices. The present failure has been precipitated through discovery of the real circumstances, which show that their liabilities are far in excess of assets.

It is not generally known that for about a year past the Exchange Bank has been accustomed to capitalize monthly the interest allowed depositors in the Savings department. Compound interest computed annually was as nothing in their eyes compared with this monthly aggregating. Some became frightened and withdrew; others can now get neither principal nor interest—for a while at least. The keys of the treasury of one of the principal religious bodies in Hamilton, Ont., were entrusted to the Exchange Bank branch in that city, a worthy member having been given a situation,—in order that profit should accrue and the money be forthcoming when required. And now the confiding owners of the several thousand dollars thus locked up in the defunct bank—probably since remitted to Montreal and lent to help carry Royal Canadian Ins. stock, or to buy coal—are regretting that they had not looked for more than clerical conditions before placing their deposits.

T. J. CARROLL & Co., wholesale jewellers, Hamilton, Ont., whose assignment was noted last week, are offering their creditors 40 cents

in the dollar, payable in twelve months. Mr. Carroll has been more or less harassed by the customs authorities, by a chancery suit between himself and his late partner, Dr. Dillabough, and by lack of sufficient capital for the business he undertook about a year and a half ago, when he left the monocular lens and the blowpipe in another establishment in that city, and with the capital chiefly supplied by the doctor engaged in business on his own account. The dissolution took effect in May last; in August some New York creditors pressed for settlement, when Mr. E. Culverhouse of Thorold stepped in to Mr. Carroll's assistance. The settlement notes were variously met; those for the last instalment were dishonoured, precipitating the trouble and the offer already noted. Mr. Culverhouse's business, it is supposed, will not be affected by the Hamilton failure.

The absence of Mr. J. A. Codd (J. A. Codd & Co.), private banker, Bowmanville, Ont., who has for several months past been detained in England negotiating the sale of several millions in bonds on commission, has led to some complications which will require the exercise of some tact and ability to undo. It would be surprising, in these times of rumors and financial entanglements if the absence of a banker, extended to five months, should escape being made the subject of bar-room whisperings. The credit of the concern having been aspersed, and three or four small judgments having been pushed against the proprietor, a run upon the bank was precipitated, and the son in charge having paid out all he had, was obliged to shut up shop on the 14th. Mr. Codd made all haste to return; he arrived in New York on the 20th, and in Bowmanville last Monday. At a meeting of those interested, immediately convened, resolutions were passed expressing confidence in Mr. Codd, and there is every hope that the business of the bank will be resumed forthwith.

Leading Wholesale Trade of Montreal

McLachlan Bros. & Co.,
 WHOLESALE
 DRY GOODS MERCHANTS,
 Have Removed to their
 NEW PREMISES,
 Nos. 232, 234, 236 & 238 MCGILL STREET
 MONTREAL.

HODGSON, SUMNER & CO.
 IMPORTERS OF
 DRY GOODS,
 SMALL WARES and FANCY GOODS,
 347 & 349 ST. PAUL ST.
 MONTREAL.

McARTHUR, CORNELLE & CO.,
 Importers of and Dealers in
 White Lead & Colors,
 DRY AND GROUND IN OIL,
 Varnishes, Oils, Window Glass, Star,
 Diamond Star, & Double Diamond Star Brands.
 English 16, 21 and 28 oz. Sheet.
 Rolled, Rough and Polished Plate Glass.
 Col'd, Plain & stained Enamelled Sheet Glass.
 Painters and Artists Materials.
 Chemicals, Dye Stuffs.
 Naval Stores, &c., &c., &c.,
 OFFICES AND WAREHOUSES:
 310, 312, 314 and 316 St. Paul Street
 AND
 253, 255 and 257 Commissioners Street
 MONTREAL.

McKECHNIE & BERTRAM,
 CANADA TOOL WORKS,
 DURDAS, ONT.

Supply complete outfits of Machinery for Railway
 Machine Shops, Locomotive Builders, Car Builders,
 Implement Manufacturers, Planing Factories, etc.
 CONTRACTS taken and fulfilled at short notice.
 Tenders given, and Price Lists and Catalogues fur-
 nished on application.

THE plant and good-will of the Toronto
Globe job printing department have been sold
 to the *Grip* Printing and Publishing Co. of
 that city. *Grip* has fastened on a good govern-
 ment printing job, and will, we trust, make it
 pay.

In the paragraph relating to the Canada Bank-
 ing and Loan Co., last week, there occurred an
 inadvertence, founded on information believed
 to be exact. It appears that the determination
 to wind up was not because of any direct finan-
 cial loss through D. B. Chisholm, whose share
 however, in assisting to organize the company
 began to tell against it, and precipitated the
 run referred to. Mr. J. A. Kennedy, the man-
 ager, is devoting all his energies to obtaining
 the best results for everybody concerned, and
 there is little likelihood of there being any
 cause for complaint. Mr. Kennedy is not one of
 those who cry *saave qui peuit*.

MR. JAMES DAVISON, manager of the Royal
 Canadian Insurance Co. for the last five years,
 and formerly the Montreal manager for the
 Phoenix Fire Ins. Co., of England, has passed

Leading Wholesale Trade of Montreal.

H. SHOREY & CO.,
 Wholesale Clothiers and Mantle Manufacturers,

32, 34, 36, 38 and 40 54, 56, 58, 60 and 62
 Notre Dame Street West. || St. Henry Street.
 MONTREAL.

The Material used in the
 Manufacturing of our Clothing
 is Spotted and Shrunken.

All our Workmanship
 is guaranteed.

BRANCH WAREHOUSE,
 Post Office Street, Winnipeg, Man.

Our travellers are now on the road with Spring Samples. We are, as usual,
 showing Novelties and Specialties for the coming season.

KENNETH CAMPBELL & CO.
 WHOLESALE
 DRUGGISTS,
 OFFER FOR SALE
 Cod Liver Oil, Newfid.,
 Cod Liver Oil, Norwegian,
 Coriander Seeds, Cream of Tartar,
 603 CRAIG STREET,
 MONTREAL.

KIRK, LOCKERBY & CO.,
 Importers and
 Wholesale Grocers,
 CORNER
 St. Peter and St. Sacrament Streets,
 MONTREAL.

over to the great majority. He was prostrated
 by a stroke of paralysis about two weeks ago,
 but hopes of his recovery were entertained up
 to nearly the time of his death. Mr. Davison,
 who was 69 years of age, preserved through
 life an unblemished reputation. He was one of
 the oldest men in the profession, and had a com-
 prehensive knowledge of underwriting in Can-
 ada, extending to its early days.

At the annual meeting of the Bank of
 British North America, in London, England,
 the 4th inst., the chairman had little of impor-
 tance to tell the shareholders beyond the fact
 that they were doing a very satisfactory busi-
 ness, that their accounts showed very gratify-
 ing results, and that he regarded the future
 with confidence. The directors had received a
 minute from the treasury in respect to the new
 charter. The directors were ready to accept
 generally the model charter proposed by the
 Government, and there was some prospect of
 the matter being taken up in the approaching
 Parliament and settled in the course of next
 summer. The report was unanimously
 adopted.

The following new post offices have been
 established:—Alameda, Assiniboia, N.W.T.;
 Beaver Rapids, Marquette, M.; Caldwell's Mills,
 Lanark, O.; Carlyle, Assiniboia, N.W.T.;
 Chetwynd, Muskoka, and Parry Sound, O.;
 Conroy's Farm (re-opened), Hastings, O.; Cross

Lake Station, Keewatin, N.W.T.; Elkhorn,
 Selkirk, M.; Ellisboro, Assiniboia, N.W.T.;
 Furnace Falls, Victoria, O.; Glenboro, Mar-
 quette, M.; Grund, Selkirk, M.; Holland's
 Mills, Ottawa, Q.; Huntington, Huron, O.;
 Jaurin's Harbor, Richmond, N.S.; Lavant
 Station, Lanark, O.; Little Brook Station,
 Digby, N.B.; Macdonald, Lennox, O.; Mc-
 Laren's Depot, Addington, O.; Main River,
 Kent, N.B.; Merton, Halton, O.; Meteghan
 Station, Digby, N.S.; Moose Mountain, Assi-
 niboia, N.W.T.; Nixon, Albert, N.B.; Orrwold,
 Marquette, M.; Pheasant Forks, Assiniboia,
 N.W.T.; Richland, Lisgar, M.; Ruscom Station,
 Essex, O.; Wellington Station, Prince, P.E.I.
 The following offices have been closed: Irena,
 Co. Dundas, O.; Leitch's Creek, Cape Breton,
 N.S.; Wallenstein, Waterloo, N.S.

A FIRM NAMED "McPherson Bros.," who
 carried on a grocery and liquor business in
 Stratford, Ont., have just failed. The business
 has not evidently been a paying one from the
 start. Some eight years ago Mr. D. R. McPherson
 bought out his then partner, a Mr. Far-
 quharson, and till January last carried on the
 business by himself, when he admitted, as a
 partner, a brother of his, who was a farmer,
 and who was comfortably well off, being re-
 ported to be worth about \$10,000. This brother
 put a mortgage of \$4,500 on his farm last spring,
 and the money went into the business. The

J. W. MACKEDIE & CO.,

MANUFACTURERS AND WHOLESALE

CLOTHIERS
MONTREAL,

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

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

JOHNSON'S GENUINE WHITE LEADThis Brand of
WHITE**LEED**Is guaranteed
to be the
BEST

In the Market,

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

MANUFACTURED BY

WILLIAM JOHNSON,

572 WILLIAM STREET, MONTREAL.

P. O. Box 926.

LETTER ORDERS from the trade will receive careful attention.

HENRY CHAPMAN & CO.,
IMPORTERS, MONTREAL.

AGENTS IN CANADA FOR:

Messrs. PINET, CASTILLON & CO., COGNAC, . . . BRANDIES.
 " LUCAS FRERES, " Do
 " G. H. MUMM & CO., REIMS, CHAMPAGNES.
 " P. A. MUMM & CO., FRANKFORT, O.M., Hocks & Moselles.
 " B. & E. PERRIER, CHALONS, CHAMPAGNES.
 " T. G. SANDEMAN & SONS, OPORTO, PORTS.
 " CASTLES & CO., TARRAGONA, RED WINES.
 " W. HAY, FAIRMAN & CO., GLASGOW, WHISKIES.
 " DUNVILLE & CO., BELFAST, Do
 " R. THORNE & SONS, GREENOCK, Do
 " BAGOTS, HUTTON & CO., DUBLIN, Do
 " H. G. KIRWNEY & CO., LIVERPOOL, Old London Dock Rum in Case.
 " D. J. THOMPSON & CO., LEITH, Ginger Wine, Old Tom, etc., etc.
 " MACHEN & CO., LIVERPOOL, Export Bottlers of Guinness & Sons F. S.
 " ROBERT PORTER & CO., London, Bass & Co.'s Ale.
 Mr. WILLIAM McEWAN, EDINBURGH, SCOTCH ALES.
 " LAWRENCE JOYCE, LIVERPOOL, PICKLES.
 THE APOLLINARIS CO., Ld. LONDON, NATURAL MINERAL WATERS.
 August 20th.

The Leading Retail House for
FURS! FURS! FURS!

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

CIRCULARS in Brocade Satin and Corded Silk, lined with Fur.**SACQUES and DOLMANS** in South Sea Seal, plain and trimmed.An elegant selection of **FUR TRIMMINGS**.

A Fine assortment of Capes, Caps, Collarettes, Boas, &c., in all kinds of Fur.

For **GENTLEMEN**—Caps in SEAL, PERSIAN LAMB, PLUCKED and UNPLUCKED BEAVER, in MOSCOW CLOTH; lined with Fur, &c.Also, a choice selection of **SLEIGH ROBES** in Grey and Black Bear, Musk Ox, &c.For **CHILDREN**—GREY and WHITE LAMB, ERMINE, RABBIT, &c.

OLD FURS REPAIRED AT MODERATE PRICES.

LANTHIER & CO.

271 NOTRE DAME ST., - - - MONTREAL.

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

WHOLESALE GROCERS,
HAMILTON.

ADAM BROWN.

ST. CLAIR BALFOUR.

brother possibly foresaw that the business was not likely to be a success; at all events, about four or five months ago he put the farm out of his name and conveyed it to a brother-in-law. At the same time he transferred the entire stock and implements on the farm to the same party. A few weeks ago they advertised "a great clearing sale" of the goods at "less than wholesale prices," which attracted the attention of their creditors in Hamilton and London, and the result was that several writs were issued, and within the next 48 hours the sheriff and bailiffs had lively times of it, serving writs and other processes of the Courts on the proprietors. On Friday the sheriff took possession of the stock, and on Saturday morning the firm made an assignment for the benefit of their creditors. This law costs will undoubtedly be an important item in the case. It is not yet known what the amount of the liabilities is, but it will range from \$7,000 to \$8,000. The stock, it is believed, will not amount to more than \$4,000, and the book debts about \$3,000. The estate may pay 25c in the dollar.

The Welland, Ont., Printing and Publishing Co., which assigned on the 15th, appear to be rather complicated in their affairs, and as yet no reason has been given as to the cause of

ALL
Competitors acknowledge the superior value of"Rising Sun" Ball Blue,
"Syndicate" " ""Laundress Friend" Square Blue;
and our FIFTY different GRADES of
Ultramarine in Dust.**BEUTHNER BROTHERS,**
MONTREAL.

their failure, in fact, the officers of the Company are now engaged in disputing the origin of their troubles, and each disputant lays the disagreeable responsibility on the other's shoulders. The business was formerly carried on by Mr. A. B. Colcock, and at the time of the company's formation showed a surplus of \$3,500. The former proprietor was appointed manager and editor with a salary of \$900, but during the first year it is alleged drew \$2,720 out of the business. During the second year, when the disputes began, Colcock was obliged to send in his resignation, and the company then bought \$1,000 of his stock to balance the overdrawn account. He was soon afterwards reinstated—on the resignation of the secretary-treasurer—but in a few weeks again tendered his resignation. The monthly expenses of the company for the first year were \$520 and for the first nine months of the second, \$745. One of the banks holds a chattel mortgage on the plant for \$8,000, which is as collateral for \$6,000 held by them against the directors individually. The bank has also an unsecured claim for \$3,000, but this is contradicted, and it is believed that the subdividend note is only as collateral to the mortgage. A meeting of creditors was appointed for the 24th, liability

SPENCER, BEDDOE & CO.

IRON & METAL MERCHANTS,

HAMILTON, ONT.,

Direct Importers of and Dealers in

Scotch and American Pig Iron, Bars, Sheets, Hoops, Steel, Wire, Copper, Lead, Tin and Canada Plates, Boiler Tube, Gas and Water Pipe, Glass, Steel Rails and General Railroad Supplies.

ties \$25,000; assets \$11,000 in plant and \$3,000 in book debts. The business is in the hands of Messrs. G. L. Hobson and D. McConachie as liquidators. Mr. Colcock is reported to have purchased the Daily Times of Brockville, whither he removed about the 1st inst.

BUSINESS CHANGES:—Quebec.—Assigned in trust.—E. Duval, saw mill, Nicolet; Thos. Fitzgerald, general store, Rivière Désert; N. Guillemette, general store, St. Grégoire.—L. Livernois, fruits, Montreal, is offering 25 cents in the dollar; Maillé & Lauzon, boot and shoe manufacturers, Montreal, are offering 50 cents in the dollar. **Ontario.**—Assigned:—J. Fairbairn & Co., grocers, Simcoe; Bolton & McCarron, general store, Wallaceburg; Abbs & Patterson, general store, Port Perry; M. D. Gray, painter, Cornwall; Pope Bros., dry goods, Peterboro; Jas. Johnson, hat and cap manufacturer, Toronto; M. Moran, watchmaker, Trenton. Mrs. John Doupe, dry goods, Flesherton Station, offering 75 cents in the dollar; Jas. Austin, tailor, Toronto, offering 70 cents in the dollar; J. B. Langhran, boots and shoes, Ottawa, offering 30 cents in the dollar; McPherson Bros., grocers, Stratford, sheriff in possession; Mitchell & Ryan,

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,

MANUFACTURERS OF

RHODE ISLAND HORSE SHOES,

AND EVERY DESCRIPTION OF

CUT NAILS.**Railway and Ship Spikes,****Iron, Steel, Zinc & Copper Shoe Nails.**

AND SHOE TACKS,

Extra Swedes Iron Tacks, Upholsters' Tacks, B.B. Iron Tacks, Large Head and Leathered Carpet Tacks, Gimp, Brush, Loco, Zinc and Copper Tacks, Hungarian, Zinc Shank, Hub and Channel Nails, Patent and Common Brads, Trunk, Clout, Cigar Box, Hame, Chair and Finishing Nails, Pressed and Clinch Nails, Slating, Common and Best Barrel Nails, Copper and Brass Nails, Glaziers' Points, Brass Shoe Rivets, Galvanized Nails Also, Tinned Nails and Tacks of all kinds.

Carriage, Tire and other Bolts, Coach Screws, Hot Pressed and Forged Nuts, Felloe Plates, Lining and Saddle Nails, Turning Buttons, &c.

OFFICE AND WAREHOUSE:

Caverhill's Buildings, 91 St. Peter Street.

Tees, Costigan & Wilson,

(Successors to James Jack & Co.)

IMPORTERS OF TEAS

AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL

SIMARD & FOERSTER,

MANUFACTURERS OF

Gilt and Imitation Mouldings,

Looking Glass and

PICTURE FRAMES,

DEALERS IN

Steel Engravings, Painting & Fine Chromos,

WHOLESALE AND RETAIL.

658 & 660 CRAIG STREET, MONTREAL.

Re-Gilding Done Promptly.

saloon, Toronto, bailiff in possession; P. McSweyn, tailor, Woodville, offering 50 cents in the dollar. *New Brunswick*.—L. W. Sherman, commission merchant, Fredericton, offering 33 1/2 cent in the dollar; O. O. Troop & Co., vinegar factory, St. John, assigned in trust. *Manitoba*.—Baker & Co., general store, Rat Portage, assigned. A. McKay, saw mill, Morris, sheriff in possession; E. C. Prince, dry goods and grocery, Lorette, sheriff in possession; D. Ripstein & Bro., grocery and liquors, Winnipeg & Calgary, offering 25 cents in the dollar; Wm. McAlister, general store, Wolsely, offering 60 cents in the dollar.

THE SOAP-GREASE QUESTION.—Several soap manufacturers, and one or two wholesale oil dealers, in this city have within a few days given the Department of Customs a nut to crack. The grease and grease scrap, which are admitted free of duty when imported for the manufacture of soap only, are necessarily subjected to a certain amount of pressure for the purpose of rendering them, it is claimed, more

Leading Wholesale Trade of Montreal.

CHRISTMAS

AND THE

HOLIDAYS.

—TRADE NOTICE.—

To Druggists & Fancy Goods Dealers.

ON HAND, a very fine assortment of TOILET CASES, BRUSH AND COMB BOXES, Oter Cases, &c., &c., in PLUSH, GLASS and ORNOLU, Morocco and Velvet; Fancy Toilet and Perfume Bottles; the newest styles in Cut, Tinted and Pressed Glass, "Articles de Paris," &c., &c., from the leading French and German Houses.

CHEAP! ELEGANT!

Call and examine our stock before purchasing elsewhere.

LYMAN, SONS & CO.,
384 ST. PAUL STREET.**THOURET,**
FITZGIBBON & CO.,

15 Lemoine St., Montreal,

AND

41 Luetzow Street, Berlin, Germany.

IMPORTERS OF

*French Woollens,**Tailors' Trimmings,**Swiss Embroideries,**German Hosiery and Gloves.***ANILINES**

In full stock and guaranteed pure.

The Morse Soap and Chemical Company
TORONTO.

Sole Agents for READ, HOLLIDAY & SONS

PATENT ACID MAGENTA.**THOMAS DOHERTY & CO.,****TEA IMPORTERS,**

33 St. Sacrament St., Montreal

AGENTS FOR

CHASE & SANBORN,

BOSTON, MASS.,

STANDARD JAVA COFFEE,

Best in the world. Put up in hermetically sealed Tins.

serviceable in the preparation of hard soaps. It is known that the degree of hardness in hard soap depends considerably upon the amount of stearic and palmitic acids contained in the fat which is employed; the combination of these acids with bases being firmer in consistency than the corresponding oleates. By means of this pressure there is produced a considerable quantity of lard-oil, which thus enters the market duty free, while lard oil of direct importation pays 20 per cent *ad valorem*. The Government officers, with that zeal which distinguishes them under the tariff of 1879, fancied they discovered indications of a step farther—that the grease and grease-scrap were being brought in for the purpose of manufacturing lard oil therefrom, and with the view of selling the residue to the soap makers. It is maintained by the latter that the Minister had been made acquainted with this characteristic in grease and

Leading Wholesale Trade of Montreal

JAMES GUEST,
COMMISSION MERCHANT

—AND—

GENERAL AGENT,**No. 21 ST. JOHN ST., MONTREAL.**

AGENT FOR

Jules Duret & Co., Cognac. [Vine Growers Co.]

Jules Bellerie, [Cognac.]

W. & J. Graham & Co., Oporto Ports.

R. C. Ivison, Jerez de la Frontera Sherries.

Jules Regnier, Dijon, Burgundies and Chablis.

L. M. Canneaux et Fils, Château de Dizy, près Epernay, Champagnes.

Renaudin Bollinger & Co., Ay, Champagnes.

Seigert & Sons, Trinidad, Genuine Angostura Bitters

Wheeler & Co., Belfast Ginger Ales, &c. (Export

Bottlers.)

Guinness' Stout, Bass' and Alleopp's Ale, &c.

Roig, Ponseti & Co., Barcelona and Tarragona Spanish

Ports.

Eschennauer & Co., Bordeaux, Clarets and Sauternes.

H. Sichel & Sons, Mayence Rhine Wines.

George Roe & Co., Dublin, Celebrated Old Irish

Whiskies.

James Watson & Co., Dundee, Fine Old Scotch

Whiskies.

BATTY'S NABOB PICKLES,**C. H. BINKS & CO.,**
MONTREAL.**Queen City Oil Co.**
MACHINE OILS.
FOR SALE EVERYWHERE.**CHICORY****BEST QUALITY****GRANULATED**

in casks and cases of

8-14 lb. TINS.

JOHNSON, RUSSEL & CO.,**77 ST. JAMES STREET,****MONTREAL.**

scrap, and point to the word "only" in the tariff as proof of their position. Perhaps the better solution of the difficulty may be found in the direction of a duty on the raw material, with a drawback in favor of what is employed in the manufacture of soap only, as indicated by the tariff. The question is now before the department, but any further action is not looked for against those who must be pronounced innocent importers of lard oil in a very raw state indeed, especially in view of the opinions held by the Collector of Customs of this port, who was himself present in Parliament when a deputation of the soap manufacturers waited upon the Minister in relation to this subject.

CANADA LIFE ASSURANCE CO.

ESTABLISHED 1847.

Head Office, Hamilton, Ontario.

36th Year, Ending 30th April, 1883.

Capital and Funds, about.....\$6,500,000
 Annual Income.....1,150,337
 New Policies Issued, 2,135, for.....4,778,734
 Total amount in force.....30,139,005
 Progress of the Company at intervals of 12 years since its commencement in 1847.

	INCOME.	SUM ASSURED.	ASSETS.
1869.....	\$ 122,727	\$ 3,105,401	\$ 440,119
1871.....	355,437	8,309,111	1,227,311
1883.....	1,150,338	30,139,005	5,617,632

A. C. RAMSAY, Pres't.

R. HILLS, Secy.

J. W. MARLING, Manager Prov. of Quebec, 181 St. James St., Montreal.

J. AIKIN, City Agent.

Quebec Agency: 133 St. Peter St. G. V. H. BOUCHARD, Agent.

RATES REDUCED.

THE STANDARD LIFE ASSURANCE Co.

ESTABLISHED 1825.

HEAD OFFICE:

EDINBURGH, SCOTLAND, AND MONTREAL, CANADA.

Total Risks.....about \$100,000,000
 Invested funds.....do 30,000,000
 Annual Income.....do 4,000,000
 or over \$10,000 a day.
 Claims paid in Canada.....do \$ 1,300,000
 Investments in Canada.....do 2,000,000
 Total amount paid in Claims during the last 8 years, over FIFTEEN MILLIONS OF DOLLARS, or about \$5,000 a day.

W. M. RAMSAY, Manager, Canada.

ANOTHER GRAND SUCCESS

FOR THE

Williams Manufacturing Co'y.

They have just carried off three silver medals, two bronze medals and three first prizes at the Centennial and Dominion Exhibition at St. John, N. B. The medals were awarded for improvement in sewing machines and the prizes for best samples of work done on the grounds. This grand success proves beyond dispute that the Williams Company's sewing machines are to-day, as in years past, the leading machines in the market, and intending purchasers will do well to make a note of these facts. The Williams Co. have, in a few short months, rebuilt their factory which was destroyed by fire last Spring, and are now turning out, as usual, the best sewing machines in the world.

Head Office, 347 Notre-Dame Street, Montreal.

CRATHERN & CAVERHILL,

IMPORTERS OF

Hardware, Iron, Steel Tin, Canada Plates, Window Glass Paints & Oils, Manufacturers of Cut Nails, Clinch & Pressed Nails, and the celebrated "CO" Horses Nails.

AGENTS VIELLE MONTAGNE ZINC CO.

89 St. Peter St., Stores: 12, 14, 16, 18 Colborne St.

UNION NAIL WORKS, St GABRIEL LOCKS,

MONTREAL.

A. & T. J. DARLING & CO.

Bar Iron, Tin, &c. and Shelf Hardware.

CUTLERY A SPECIALTY.

FRONT St., East.] TORONTO.

1883 - St. John Exhibition - 1883

LEATHER BELTING,

FIRE ENGINE HOSE,

&c., &c.,

FOUR FIRST PRIZES

—AND—

TWO DIPLOMAS.

The highest of all Awards for Leather Belting and Fire Engine Hose were accorded by the Judges at the St. John Centennial and Dominion Exhibition to

ROBIN & SADLER,

MONTREAL,

OVER ALL COMPETITORS.

J. & J. TAYLOR,

TORONTO

SAFE WORKS.

ESTABLISHED, - 1855.

Our Works are now running with greatly increased facilities, and we are in a position to promptly fill all orders.

A LARGE ASSORTMENT OF BURGLAR PROOF BANK SAFES & VAULT DOORS KEPT CONSTANTLY IN STOCK.

Estimates given for all kinds of FIRE and BURGLAR PROOF SECURITIES.

Goldie & McCulloch

"GALT SAFE WORKS,"

MANUFACTURERS OF

Fire and Burglar Proof

SAFES AND VAULTS.

Awarded First Prize, Diploma and Three Medals at Montreal and Toronto.

SILVER MEDAL AND DIPLOMA AT ST. JOHN, N. B.

WAREHOUSES AT MONTREAL:

31 ST. JAMES STREET WEST,

Adjoining "Witness" Office.

ALFRED BENN, General Agent.

Terms of Payment made easy and prices low. Write for particulars.

CANADA BUSINESS COLLEGE

HAMILTON, ONT.

A superior Business College the largest in Canada. Offers young Men and Ladies a thorough and complete course of ACTUAL BUSINESS TRAINING. Students enter anytime. For Catalogue apply to R. F. GALLAGHER, Principal.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, DECEMBER 28, 1883.

INSOLVENCY LEGISLATION.

We trust that it may fairly be considered a subject for congratulation that the Boards of Trade of Montreal, Toronto and Hamilton, have been able to agree on the details of a Bill for the distribution of the proceeds of the estates of insolvent debtors. On Saturday last a joint deputation from the Boards of Trade above mentioned had an interview with Sir John Macdonald, the Dominion Premier, together with the Ministers of Justice and of Finance, and had therefore an

opportunity of pressing their views. So far as we can learn there was all possible attention given to the deputation, and an assurance that the subject would engage consideration. It is hardly necessary to repeat that the question is one of very great difficulty. As we had occasion to point out nearly twelve months ago, any measure which has for its object the equitable distribution of the estates of debtors, who have become insolvent, must be of a most comprehensive character. Only those who have thoroughly investigated the subject can comprehend the great variety of details that have to be provided for. Prominent among these is the question of providing for the discharge of the insolvents, and we need scarcely remark that on this point there is a great diversity of opinion. In the Bill submitted to the Government we believe that there is no provision for such discharge, and we have heard that its absence may be held to throw doubt on the competency of the Dominion Parliament to deal with the subject. The question of insolvency has always been considered in England as one that should be dealt with by the Government on its responsibility, whereas in Canada, owing, probably, to the difficulty of getting the different sections to concur in opinion on the subject, it has been usually treated as an open question, and we are strongly inclined to think that such will be its fate during the ensuing session. Should such prove to be the case it will be very important to the commercial interests that the Bill should be entrusted to a member of Parliament fully conversant with the subject, and, moreover, a member of the legal profession. In the event of the decision of the Government being to decline either to take charge of the Bill framed by the Boards of Trade, or to introduce a Bill of their own for the same object, we should not be inclined to despond, unless, indeed, the Government shall oppose all legislation on the subject, a course which we think highly improbable. It is of great importance that it should be ascertained as soon as possible what course the Government intend to adopt, so that the committees of the Boards of Trade may determine as to their course, and be prepared to press the importance of prompt legislation on the Members of the House of Commons.

THE PROGRESS OF THE WORKING CLASSES.

No. 2.

The concluding portion of Dr. Giffen's lecture is devoted to an enquiry as to

the effect on the working classes of the great increase in the national wealth. He deals with the assertion, frequently made, that the rich are becoming richer and the poor poorer, and arrives at the conclusion that while there have been large additions to the means of the working classes, and while capital has increased in about an equal ratio, "the increase of capital per head of the capitalist classes is by no means so great as the increase of working class incomes." The lecturer has placed his conclusion in the form of an account which divides the incomes into three classes, viz., capitalist classes from capital, working income in income tax returns, and working income not in income tax returns. These classes enjoyed incomes in 1843 respectively of 190, 90 and 235 millions and at the present time 400, 180 and 620 millions, giving an increase per cent to the first class of 110 to the second 100 and to the last 160, and he draws the conclusion that the rich have become more numerous but not richer individually, the "poor" are to some smaller extent fewer, and those who remain poor are individually twice as well off on the average as they were fifty years ago, adding: "The poor have thus had almost all the benefit of the great material advance of the last fifty years." The result of the long enquiry into the condition of the working classes we shall state in Dr. Giffen's own words:

"It has been shown directly, I believe, that while the individual incomes of the working classes have largely increased, the prices of the main articles of their consumption have rather declined in price; and the inference as to their being much better off which would be drawn from the fact is fully supported by statistics showing a decline in the rate of the mortality, an increase of the consumption of articles in general use, an improvement in general education, a diminution of crime and pauperism, a vast increase of the number of depositors in savings banks, and other evidences of general well-being. Finally, the increase of capital and of the return to it has not been in any way in proportion, the yield on the same amount of capital being no greater than it was, while the remuneration of labour has enormously increased. The facts are what we should have expected from the conditions of production in recent years. Inventions having been multiplied and production having been increasingly efficient, while capital has been accumulated rapidly, it is the wages receivers, who must have the benefit. The competition of capital keeps profits down to

the lowest point, and workmen consequently get for themselves nearly the whole product of the aggregate industry of the country.

From the facts stated the lecturer proceeds to draw the moral, which is, that the nation ought to go on improving on the same lines, relaxing none of the efforts which have been so successful in the past. Steady progress in the direction maintained for the last fifty years must soon make the English people vastly superior to what they are now. It cannot be supposed that Dr. Giffen would omit a reference to the various schemes which have been propounded for the confiscation of capital under the names of land nationalization or collectivism, or whatever else they may be called. He points out the great error that pervades the minds of the advocates of these schemes that the destruction of capital would be beneficial to the working classes. Estimating the income from the national capital at 400 millions of pounds he points out that what the capitalist classes spend is a very different thing from what they make. The savings of the country, which are chiefly made by the capitalist classes, exceed 200 millions of pounds, and if the whole were to be confiscated, or the savings were not to be made, the spending power of the masses would be curtailed. The great accumulation of capital by such men as Jay Gould, Vanderbilt, Rothschild arises from the fact that they cannot spend their incomes, which go to increase production, and, consequently, the reward for labor. "The agitation is in fact to level down, to diminish the reward of laborers who receive large wages, because they can do the work the community requires, the proof being that in a market without favour they get the wage, and to increase the reward of other laborers beyond what in the same free market the community would freely give them." The lecturer correctly holds that hard work is only done in the world under the most powerful stimulus, and that if the rewards of labor were taken away even the best would not give themselves up to what the community wants, and now pays them for doing, but would give themselves up to idleness or something else. The lecture concludes thus: "The war of the land nationalizer and socialist is then not so much with the capitalist as with the workman, and the importance of this fact should not be lost sight of." Dr. Giffen's lecture has been very generally noticed with approbation by leading English newspapers, and will be a valuable addition to the statistics of the nation.

UNSUSPECTED FIRE HAZARDS.

The fire underwriters have quite sufficient to contend with by reason of the known and unavoidable hazards presented by the various classes of risks, without having to suffer by reason of those which are avoidable, and therefore unsuspected. An enquiry into the causes of fires in water-power mills and factories of various kinds reveals the fact that for want of something equivalent to the "Governor" of a steam engine, which regulates the power to the requirement of the machinery in actual operation, it is the habit of the operators to run some part of the machinery which is not constantly required for this purpose, so that the elevators of a flouring mill, the picker of a woollen mill and such like machineries are blamed for fires which occur in them through the criminal recklessness of the owners.

It is very probable that even in steam-power mills of inferior construction a similar state of affairs may exist, so that unless the survey blanks of the insurance companies are made so complete as to be almost prohibitory of the risks, and unless very searching inspections are made, the insurance companies may count upon a continuance of mysterious fires in such mills and factories as are looked upon by them with favour, on account of the absence of furnaces for power.

In addition to these, the "elevator" continues to assert itself as the most vicious cause of the spread of fire, which, in the absence of open-air shafts, would be confined to small areas, but which, being drawn up the open elevator shaft, goes from floor to floor, so that if a fire originates in a basement it is immediately drawn up to the roof and the whole building is at once enveloped in flames. From this one cause alone most of the insurance companies have suffered very heavy losses during the past years, and will continue to do so, as long as they suffer them to exist. That they are not necessary evils may be confidently asserted, because there are many devices now in use in civilized communities whereby the hatchways on every floor are automatically closed whenever the platform passes through either, upwards or downwards. The many employes who have been murdered by open elevator hatchways ought to be sufficient reason for their prohibition by law, but, so long as the fire insurance companies allow them to exist, will they continue their career of fire and murder.

THE EXCHANGE BANK.

The recent announcement that cheques drawn by Mr. F. Gilman on the Exchange Bank, to the extent of about \$66,000, payable some months after date, and marked good by the late President, has had a startling effect on the public. We have not yet learned the precise facts, and our enterprising evening contemporaries, who have taken the pains to interview the parties who could doubtless furnish a good deal of information, have not met with much success. Mr. Greene's reply to a query on the subject was that, "the liquidators could make "nothing public that would prejudice any "customer's account" and Mr. Trottier of the Banque du Peuple "was very reticent," and merely affirmed that "this bank is safe," that of course being his opinion, but it seems to have been based on his "having yet to learn that the Exchange Bank repudiates the cheques." Now it is generally believed that the Exchange Bank has been advised that it is not liable for the particular cheques in question, which were certainly a transaction out of the ordinary character of bank cheques. Under all the circumstances, we should hardly have taken part in the discussion, but for its bearing on the controversy between the Royal Canadian Insurance Company and Mr. F. Gilman, the drawer and negotiator of the cheques cashed by the Banque du Peuple.

It is no longer a secret that Mr. Gilman became a large operator in Royal Canadian stock at a time when, owing to heavy calls on the shareholders, to meet exceptional losses, such as those caused by the great fire at St. John, N.B., the shares were at an almost nominal value. Mr. Gilman sought to be placed on the Board of Direction, but was unsuccessful, and as his personal interest would be promoted by the winding-up of the Company, and the distribution of its valuable assets, it has been believed that that this has been his object, and it is hardly necessary to add that the public interests would be materially injured by his success. It is satisfactory to know that Mr. Gilman's chances of success are very slight indeed, but he seems determined to leave no stone unturned. The attempt to prevent the sale of the forfeited stock of the Company has been made in the hope that Mr. Gilman has succeeded in obtaining a controlling interest in the stock not forfeited. The pretension is that the purchasers of this stock will stand on a better footing than the

other shareholders, who have had to pay the calls, for the non-payment of which the stock was forfeited. In point of fact, there has been a considerable loss incurred, which has been duly met, and cannot be recovered. The assets of the company only represent a portion of the calls which have been made, and it is only in those assets that the purchasers of the forfeited stock can participate, and as it is to be sold by public auction it will command its full value. While, therefore, the old shareholders will not suffer, the insurers will be largely benefited by getting a larger amount of stock taken, which will be liable to future calls. We need not pursue the subject, as really the shareholders and the public at large have a common interest—at variance, however, with that of Mr. Gilman and his associates.

It is still a mystery whether Mr. Gilman has powerful associates or not. When it became known that he had obtained such large advances from the Exchange Bank, it was concluded that Mr. Craig had an interest with him in a speculation, which seemed at one time likely to be successful. It was more difficult to account for a loan from the Federal Bank, which was secured by Royal Canadian stock. It has been always understood that the banks never made loans on the security of Insurance Co. shares, and for the obvious reason that such shares are liable to calls on the holder in case of necessity. Had such a calamity occurred in Montreal as in St. John, N.B., the Federal Bank might have had a heavy call to meet, and we doubt whether its shareholders would, in that case, have approved of its policy of lending its money on securities which are not dealt in by the other banking institutions. As to the Banque du Peuple, it would be interesting to learn what value it gave Mr. Gilman for his \$66,000 of cheques on the Exchange Bank. It is just possible that these cheques may have been given in payment of previous loans, used in the great speculation in which Mr. Gilman has been engaged. All this will come out in due time, and public curiosity will be satisfied. The question of immediate interest is that it should be clearly understood that the individual who has undertaken to control the Royal Canadian Insurance Co. has obtained large advances through the instrumentality of at least three of our banking institutions. The latest rumor is that Mr. Gilman holds 1200 shares in the Banque du Peuple, which the Bank relies on to secure its loan.

IS A COAL DEALER PRIVILEGED?

Under article 1994 of the Civil Code, certain claims carry a privilege upon the moveable property of the debtor. Ten paragraphs of this article are devoted to explain these; among them, at paragraph 9, "Supplies of provisions" is mentioned. An interesting question will probably come up before long as to the construction to be placed upon this phrase. One of our leading coal firms has just filed a claim for the supply of coal upon an insolvent estate, claiming a right of preference under the words of the paragraph alluded to. This will probably be contested by the trustees of the estate, on the ground that no such right can be enforced by the firm. It is quite evident that the law was framed to protect those who furnished the actual necessities of life; and it may be mentioned that during the reign of the insolvent law here that such a privilege was accorded by an assignee for fuel supplied, thus seeming to favor the construction put by the firm on the paragraph in question. In looking over the old French law we find that Pigeon states that a wine merchant was thus privileged for wine supplied; yet Denizart cites a judgment where the privilege was refused to a grocer. Pigeon states that although no provision is made for a wood merchant he would be inclined to grant the privilege, so far as the supply was an actual necessity, but it appears that wood was looked upon as somewhat of a luxury in France. The butcher and the baker, however, seem to have been entitled to such privilege. What may be a luxury in one country may be a necessity in another. Whether coal or wood should be classed as a luxury or necessity in a country where at times the thermometer indicates twenty degrees below zero, and where a human being would inevitably perish without fuel during the winter season, should require but little discernment to establish. The late Insolvent Act exempted from attachment, among other things, fuel sufficient for thirty days. However, the opinion of our judges will be looked forward to with considerable interest by the community generally, for it is a singular fact that for a century or more not a single case of this kind has come up before our courts.

Our New Year's Story.

To the Editor of the JOURNAL OF COMMERCE.

Seeing that two other ladies have written you concerning their insurance experiences, I will venture to relate those of our family, in the hope that others will profit by the reflections which may be aroused by the reading.

My husband died about ten years ago, leaving me with a son and a daughter and with means sufficient to give them a comfortable start in life, but not sufficient to render them independent during my life-time, therefore I considered it my duty to give them such educations as would enable them to earn their own livings in case any emergency should make it necessary.

My daughter was married about three years ago to a young friend of my son, a merchant, with sufficient money for the purposes of his business, but with nothing over for outside investments. As the business was of such a nature as to make it desirable that some one connected with it should take journeys to the western provinces and voyages to Europe, my son-in-law induced my son to join him, and with the consent of my trustees, I advanced them funds to enable them to carry on their business without being embarrassed by the peculiarities or despotisms of bank managers who so often lead young merchants to make investments beyond their means, then suddenly withdraw their advances, and so ruin their clients*.

All went well with my two boys, that is, as well as could reasonably be expected, as, of course, they had the usual experiences of bad debts and insolvent customers, but always came out with sufficient margin of net profit to encourage them, without making sufficient to cause them to be speculative; so you will readily understand why my son-in-law felt it necessary to live pretty closely in order to provide against any of the calamities which are so apt to befall business men in these times. This prevented him from being popular in our city where young men and old are esteemed in proportion to the money they spend, regardless of any consideration as to whether the money is their own or not, so that, for the sake of being in "society," many young men are tempted to become members of clubs where gambling is done, and to make other experiments and expenditures whether they can afford any of them or not, by reason of which many of them acquire habits which involve them in financial and moral ruin.

During the past summer my boys were alarmed by the crop reports, and so did not attempt to increase their business, but rather to confine themselves to their older and most certain customers, consequently, they imported very few goods for their full trade, and so ran pretty nearly out of goods by the time their summer shipments were over, but their collections were very good, and they felt like selecting such goods for the spring trade as would secure them customers who would be sure pay in any event of general financial prosperity or adversity.

My son-in-law, therefore, left for Europe in August, although it was very early yet. Having no particular anxieties at home, he thought it would be best to take plenty of time in making his selections and make good bargains; he wrote from time to time as to his progress and

* Our fair correspondent has evidently fallen into a common error regarding the conservative policy of bankers, which makes itself felt only in periods when too much capital has become absorbed in over-speculation, importation or production.

the prospects of purchases, stating at the same time that he would not ship anything until he was about to return, as he thought he could make better terms for freight and passage, if he brought his goods along with himself in the same vessel, and could then look after all the bills of lading and customs duties, so saving expenses of various kinds.

Early in November he wrote that he had everything nearly ready for starting and would leave for Canada in a few days, also that he believed he had been very successful in his selections and purchases, so my daughter began to count the days of her husband's return and my son began to build little castles in Spain to make the time pass away for her, sometimes teasing and joking her about her husband's rather long absence, and sometimes consulting with her about a little entertainment he intended to give when he arrived.

We were not certain as to the name of the vessel on which my son-in-law intended to sail, and so did not feel more than the usual anxieties when November passed over without our seeing him, although we saw an account of the loss at sea of a vessel in which he *might* have been on board, yet when December came in without tidings of him my son cabled across to one of the firms from whom he had bought goods, asking them for information concerning his partner; in a few days he got a reply which threw us all into despair, as it led us to believe that our dear one had taken passage in the ill-fated vessel, and that he was lost to us in this world, and our worst fears were confirmed by the continued silence.

The result of much correspondence between my son and the European merchants with whom he learned that my son-in-law had had dealings, was that he had bought largely and had shipped the goods on the same vessel as he had taken passage for himself, so although, of course, the loss of the goods was nothing in comparison to the loss of the husband of my daughter, whom we all loved and esteemed for his own sake, yet it meant present ruin to all of us, and so added to our misery.

You may be sure that it was with very heavy hearts we parted with my son, who determined to go to Europe for the purpose of making the best arrangements possible with the creditors of the firm, especially as he was not sure as to all of them, because my son-in-law had with him in the lost vessel the invoices and bills of lading, and had accepted the drafts for the goods purchased, so that it might be some months before, by the ordinary process of presentation of acceptances, he could learn the extent of the responsibilities of the firm, it being also necessary to learn of all in order to make arrangements with all without giving undue preferences to any.

Our second parting left us, two helpless women, with my daughter's young child, fearing every shadow, and every sound, and every silence, so we were sick in body and in mind long before we heard of my son's arrival in Liverpool, from which port he sent us a cablegram to the effect that things might not all be as bad as we had dreaded. In about ten days or so we received a letter from him stating that he had found and had had an interview with

the manager of the bank with whom my son-in-law had done his business before his departure, and through him had reason to believe that the goods had been insured in some of the offices there, but that he had not yet the particulars or any certainty. In a few days more, however, we received another letter, stating not only that my son-in-law had obtained marine insurance on the goods, but that he had been induced to take out an accident policy on his own life for the benefit of the firm. Through the insurance companies my son learnt the most of the particulars of the shipments, and was enabled to arrange the affairs of the firm by transferring to the creditors the policies of marine insurance, and to duplicate the orders, at the same time collecting the amount of the accident policy, which was for one thousand pounds sterling.

During my son's absence many of the friends and acquaintances of my son-in-law called on us, and many of them enquired if he had not any life insurance; as both myself and my daughter had always spoken strongly against life insurance, and as my son-in-law, after arguing with us until he saw we would not be convinced, had ceased to discuss the matter, we were sure he had been overcome by our arguments or talk against it; we were, therefore, very much surprised when the agent of the Canada Life Assurance Company called upon my daughter to ask her to sign some papers which he said were to make claim for ten thousand dollars (10,000) as the amount of a policy which my son-in-law had taken out for her benefit.

We have just now learnt that my son has landed safely after his return voyage from Europe, so, although time can never restore to us the dear one we have lost, yet, if possible, his memory is more dear to us by reason of the forethought of his love which caused him to provide insurances in order that his wife and child and partner and myself might not be ruined by any calamity against which he could provide. We feel sure that the moments, few or many, in which he had to prepare for his death were sweetened by the thought of having provided for those so dear to him, instead of being embittered by the reflection that his economies or his extravagances had prevented him from being able or willing to do so.

We cannot be expected to spend a happy New Year, as we are bereaved of our loved one, yet we are, of course, thankful that his love smoothed the way which would have been rugged indeed.

I do not know whether you will make a sermon to young men out of this letter, but I think that all of them would be more likely to be happy during the coming years if they were to think of their duties a little more and of their amusements a little less, and were brave enough to avoid the clubs and such like causes of extravagance and debt. You may be sure we have now ideas of insurance very different from those we formerly held, and that to all the managers of all the companies, whether Marine, Accident or Life, we wish many happy New Years.

I am, My Dear Mr. Editor,
Yours sincerely,
WINIFRED DAWSON.

REFERENCE to the annual meeting and dinner of the Dominion Commercial Traveller's Association of this city, held recently, is unavoidably crowded out this week.

JOSEPH E. SEAGRAM, DISTILLER,

WATERLOO, ONTARIO.

Alcohol, 65 O.P.

Pure Spirits, 65 O.P.

Pure Spirits, 50 O.P.

Pure Spirits, 25 U.P.

Old Rye, Malt and Family Proof Whiskies.

Sole manufacturers of the celebrated

WHITE WHEAT WHISKEY.

MONTREAL WHOLESALE MARKETS.

THURSDAY, Dec. 27, 1883.

The rain of to-day threatens to destroy the fine winter roads which prevailed during the week, and promoted the sale of holiday and other goods at retail. The Christmas trade has, however, fallen off, as compared with late years, and people generally would seem to be determined upon a more rigid economy. Wholesale houses are busy finishing the balancing of their books, and varying it with filling small parcel orders from the country trade. Orders for spring trade are being given sparingly, and there seems to be still greater hesitancy in anticipating the wants of the coming season. The stock market is quiet. The usual table of highest and lowest prices for the year will be found elsewhere. The following table shows the highest and lowest prices and sales for the week:

Banks.	Shares sold.	Highest price.	Lowest price.
Montreal.....	1,055	177½	175½
Merchants.....	265	168½	167½
Commerce.....	165	119½	118
Ontario.....	16	104	102
Toronto.....	104	167½	165½
Federal.....	50	125½	.....
Peoples.....	28	60	.....
Molson's.....	40	112	111½
Miscellaneous.			
Can. Pac. Ry.....	425	54½	52½
Richelieu & Ont.....	290	57	56½
City Passenger Ry.....	235	117½	115½
Mont. Tel. Co.....	67	120	118½
Montreal Gas Co.....	4,127	177	174½
St. P. & Man. Ry.....	100	96	.....
Mont. Cotton Co.....	20	50	.....
N. W. Land.....	510	56	55
Duke's.....	200	56	55
Land Grant Bonds \$10,000		96	.....

BOOTS AND SHOES.—Various large manufacturers have commenced working on spring goods, and first shipments are expected to go forward about 15th prox. Others report business dull, and a few establishments have partially suspended operations till after the holidays. Payments fair.

DAIRY PRODUCE.—Dullness is the uppermost feature in all grades of *Butter*, in fact, there are at present no buyers, and stocks are accumulating with unfavorable advices from English markets. *Cheese* manifests no improvement, and sales continue of local character at unchanged prices.

DRUGS AND CHEMICALS.—No improvement is noticeable; except in a limited way very little is doing. Prices here are merely nominal, but in New York and London a higher range is

expected: English markets quote *Caustic Soda* at £9 10s to £9 12s .6d, with no disposition to sell. *Bleaching Powder* has been sold at £9 in limited quantity. No contracts are reported 1884 and £10 is the nominal price of makers. Shipments of heavy chemicals from Liverpool to Canada for November are 1682 tons, against 345 tons for the same month in 1882.

DRY GOODS.—Little is expected during the current week by wholesale houses, whereas retailers continue to do a brisk trade. Travelers are now preparing for their usual spring trip early in the ensuing month.

FLOUR AND GRAIN.—The flour market, as usual at this season, is dull, enquirers being confined to retail and city wants. Inspected Superior is in good request, while all other grades are entirely neglected. *Grain.*—The local market is dull and unchanged.

FRUITS.—The trade has been brisk during the week; retailers' holiday sales are ahead of last year's. The market has been well sold out of *Oranges*, prices for which remain at \$5.50 to \$6. A cargo of fruit will arrive here this evening by the SS "Peruvian," but will not be more than requisite for New Year's trade, and prices are not expected to range any lower in consequence. *Palermo Lemons*, \$6 to \$7 for choice; \$5 to \$6 for common. A consignment of new box lemons expected here in a few days, are quoted at \$4. *Black Dates*, in frails, 6c to 7c; Golden, in skins, 7c to 8c for new stock; old dates, 4c to 5c. *Cocoanuts*, \$7 to \$7.50 per sack. *California Pears*, repacked, \$4.50 to \$5; as they run, \$2.50 to \$3.50. *Apples*, \$1.50 to \$5.50 for No. 1; \$3.50 to \$4 for No. 2. *Cranberries*, scarce. No. 1 would bring \$14, and No. 2 are selling at \$8 to \$9 per brl; soft, \$4 to \$4.50 per box.

FURS AND SKINS.—There is no change to note in business. Prices are as follows: *Beaver*, per lb; Fall, \$2 to \$2.50; Winter, \$2.50 to \$3; *Otter*, per skin, \$8 to \$10 and \$11 as to quality; *Fox* is quoted at \$1.35 to \$1.40; *Marten*, 75c to \$1; *Lynx*, \$2 to \$3; *Mink*, 75c to \$1.50, as to quality; *Muskat*, 8c to 10c for fall; *Kits*, 2c to 3c; *Raccoon*, 20c to 75c (average about 50c); *Skunk*, 20c to \$1; *Fisher*, \$5 to \$7.50; *Bear*, \$3 to \$10; *Oubs*, \$2 to \$5, all according to quality.

GROCERIES.—*Sugars.*—Dullness prevails, and values do not show for the week any change worthy of special notice. *Teas.*—Japanese cable advices note advance equivalent to about 2 cents for desirable Teas. The market is firmer with us, and for the season of the year there is fair enquiry. Holders of good Teas are firm. Total exports to United States and Canada from China and Japan show a diminution this season of about 9 million pounds less than 1882, and almost 14 million pounds less than the year before, so that the stocks are not burdensome, while prices are on a safe basis; reasonably, therefore, fair, steady business may be expected. *Coffees.*—The auction sale of *Pranger Coffee* at *Batavia* lately showed quite an advance on estimates. The auction of the *Padany Coffee* is appointed for this week at *Batavia*, and lower limits are supposed to have been sent for buying, notwithstanding the high figures realized for the fine *Pranger* kind. With us steadiness prevails. *Molasses.*—Market unchanged for *Barbadoes*, with light business. *Syrups* not active. *Rice* firm, but not active. *Spices.*—Pepper keeps its full figures. *Nutmegs* are reported short in supply at prominent place of growth, firm. *Ginger*, East India firm, also African. *Fruits.*—*Venencias* of inferior class dull, and not much doing at fully under late figures. Choice is nominally as before. *Malaga Raisins* a trifle higher, but not active. *Figs*, *Prunes* and *Sultanas* dull. *Currants* quiet, and rather lower. *Nuts* and *Almonds* not active.

TABLE SHOWING HIGHEST AND LOWEST QUOTATIONS OF STOCKS.
(Fractions Omitted previous to 1880, From 31st Dec., 1867, to the 31st December, 1883.)

BANKS.	1868	1869	1870	1871	1872	1873	1874	1875	1876	1877	1878	1879	1880	1881	1882	1883
Montreal	{ High 142 Low 126	168 139	231 154	292 222	269 177	194 174	199 181	195 179	196 181	183 153	173 136	150 125	169 134½	215½ 170	214½ 196½	206½ 170½
Ontario	{ High 104 Low 97	102 95	109 98	124 108	115 96	107 100	113 105	113 101	108 101	105 96	97 66	75 55	103 70	103½ 55	129½ 59½	116½ 93
Merchants	{ High 113 Low 104	141 104	120 105	148 116	137 106	119 107	124 109	118 90	99 89	90 65	90 97	90 71	119½ 84	130½ 116	134½ 118½	128 103½
Molsons	{ High 112 Low 107	113 101	110 95	128 109	116 109	114 105	117 108	111 101	111 106	113 102	101 80	101 58	108 76	120 104	132 120	133 109
Toronto	{ High 121 Low 110	168	158 125	205 156½	220 193	212 182	205 185	199 177	199 175	176 140	140 117	123 106	141 121½	173½ 142	195½ 166	186 159
Commerce	{ High 107 Low 100	111 101	122 108	150 117	139 114	128 116	138 120	137 118	127 118	122 113	119 100	120 95	142½ 114½	56 32	151½ 130	137 118
Standard	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	121½ 109
Du Peuple	{ High 112 Low 105	110 104	108 102	116 105	114 102	107 104	111 105	112 92	99 93	94 87	88 57	67 39	95 5	97 90	93 86	91 60
Ville-Marie	{ High 100 Low 97	..... .....	..... .....	..... .....	..... .....	..... .....	102 102	103 86	83 60	80 60	77 60	55 20	..... .....	100 95	..... .....	94 94
Eastern Townships	{ High Low	101 97	113 102	118 107	125 113	118 109	127 116	125 100	110 102	101 104	107 93	102 90	117½ 98	123 114	123 119½	121 110
Quebec	{ High 106 Low 100	104 98	112 103	130 110	115 102	101 108	109 109	116 107	110 102	108 104	106 94	92 90	105 95	109 100	117 108	118½ 108
Union	{ High 108 Low 100	108 103	109 104	124 103	112 91	105 100	108 101	106 83	90 85	79 62	62 54	61 49	101 69	97½ 89	99 92½	92 65
Hamilton	{ High Low .....	..... .....	..... .....	..... .....	100 99	95	97	95 90	97	100 97	101 96	100 98	107	121 119	129 114	117 112½
Dominion	{ High Low .....	..... .....	..... .....	111 102	112 105	107 104	116 103	120 111	130 116	126 113	..... 121	..... 121	141½ 116	199 146	213½ 191	204 186
Maritime	{ High Low .....	..... .....	..... .....	..... .....	102 93	96 84	93 83	98 70	75 72	75 65	..... 66	..... .....	..... .....	..... .....	65 44	..........
British North America	{ High Low	107 106	108 104	118 106	..... .....	..... .....	..... .....	..... .....	152 146	138 135	..... 100	..... 104	114 97	124 116	112 103	116 114
Nationale	{ High 107 Low 105	108 105	108 103	121 106	112 105	110 106	115 110	115 105	110 103	69 65	..... .....	..... .....	99½ 72	99 70	90 64½	70 64½
Exchange	{ High Low .....	..... .....	..... .....	..... .....	102 98	103 99	107 100	108 90	100 91	98 69	80 66	64 20	71 40	144½ 61	185 145	165 0
Jacques Cartier	{ High 107 Low 105	110 106	114 107	127 114	123 106	109 102	108 104	107 15	41 27	57 32	55 30	62 28	100 59	115 96	125 112	112½ 80
Federal	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	95 92	104 98	104 100	105 100	105 99	127½ 106½	168 137	169 150	165 120
Imperial	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	106 100	..... 106	..... 102	..... 102	122 95	143 118½	144½ 133	147½ 131½
MISCELLANEOUS.																
Montreal Telegraph	{ High Low	140 137	240 140	230 170	224 180	222 182	205 174	194 132	179 125	123 104	114 106	106 81	139 87	135 114½	135 112	126 115
Dominion Telegraph	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	107 100	109 90	98 80	91 80	85 74	75 60	91 60	100 88	96½ 94½	87 87
Montreal Gas Co.	{ High Low	140 135	180 140	130 170	210 190	265 114	136 120	136 124	174 137	167 142	158 104	130 107	158 109	158 134½	198½ 144	190½ 163
Montreal Loan and Mortgage Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	125 118	128 121	126 106	100 94	112 105	112 104½	110 104	105 60
City Passenger Railway	{ High Low	113 109	172 109	250 162	310 200	310 250	208 174	187 152	240 140	126 64	94 78	85 75	125 80	143 109½	162½ 118½	149½ 103
Richelieu and Ontario Navigation Co.	{ High Low	126 119	186 123	230 185	192 180	240 162	183 143	145 65	102 84	95 59	68 43	45 36	67½ 37½	69 40	78 49	80½ 52½
Royal Canadian Ins. Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	95 93	98 93	94 76	83 81	83 43	58 43	57½ 50	55½ 48½	56 50
Montreal Cotton Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	220 158½	180 150	60 50
Canada Cotton Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	165 120	155 135	118 50
Dundas Cotton Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	140 115	139 110	120 51
Hudon Cotton Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	90 60
Canada Paper Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	125 115	130 112½	130 125
St. Paul, Min. & Man. Ry.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	167 109	171½ 98
Pacific Railway Bonds.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	65½ 52½
Guarantee Co.	{ High Low .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	..... .....	92 80

Entered according to Act of Parliament in the year one thousand eight hundred and eighty, by M. S. FOLLY & CO., in the office of the Minister of Agriculture and Statistics of the Dominion of Canada. *On reduced capital.

HIDES AND SKINS.—There are no changes worthy of note in these lines, and the demand is somewhat slower. *Sheepskins*, offerings of which are light, rule quiet and steady. Stocks of Western States hides are anything but heavy, and are quoted at 9c to 9½c.

HOPS.—New York markets report very little doing and dealers are probably awaiting any developments which the new year may disclose.

LEATHER.—There is very little movement as yet in any kind of leather, shoe manufacturers being unwilling to purchase to any extent till after the beginning of the new year. Orders from the country for boots and shoes show a considerable falling off as compared with the corresponding period of last year. A few changes will be noted in prices current. Rough leather is quoted at 26c to 27c in this market.

LOMBER.—Quiet and dull all over. Yards and mills have a deserted appearance at this season. Stocks holding over are full in every line, and the safest course is a limited production this winter, or otherwise the consequence will be a

glut and sacrifice as prevailed five or six years ago, when lumber was selling at half present prices. However the trade is pretty well controlled by men of means and large experience, and who are in a good position to carry over stock or suspend operations until a healthy demand springs up. The present rate of production is hardly called for, and with the immense facilities for manufacturing the tendency is to overdo the business and to rapidly deplete the standing timber.

OILS.—Business in this line is also at a standstill, and prices are nominal and unchanged.

PROVISIONS.—Pork was demoralized yesterday in Chicago, prices breaking 47½c to 50c, closing at \$14.10 Jan., \$14.30 Feb., and \$14.80 May. Lard declined 15c to 20c, closing \$8.80 Jan., \$8.92½ Feb., \$9.25 May. The hog market was steady at an advance of 5c per 100 lbs. Yesterday's estimated receipts were 11,000 head, against Tuesday's actual count of \$10,640. Receipts of cattle yesterday numbered 3,600 head. The home market is quiet, with very little doing. *Eggs*, quiet; fresh are scarce, and quoted at 26c to 28c; and held stock moves slowly. *Fancy Lined* 23c to 24c, and medium and poor grades 20c to 22c. *Poultry*, Receipts especially of turkeys continue light, but the demand is somewhat slower. *Turkeys* quoted at 12½c to 13c per lb. *Geese* 8c to 10c, and *Partridges* 35c per brace.

WOOL.—A few small parcels of foreign changed hands at within range of quotations. *Canada pulled wools* rule quiet and prices remain unchanged. English markets are firm, and a fair enquiry exists. American markets quiet, with little business doing.

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

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

TORONTO WHOLESALE MARKETS.

TORONTO, December 27, 1883.

(Revised by Telegraph.)

Retail trade has improved during the past few days, and the city has been moderately thronged by country buyers. Wholesale trade has not changed in any respect. There is no effort being made at present to push business, so the wholesale houses are quiet. The aggregate

NEW YORK
Life Insurance Co.,

Active and energetic men of good standing are wanted, by the New York Life Insurance Company (Invested funds \$52,000,000, Fifty two Million dollars) to take agencies in unrepresented districts throughout the Dominion.

Applications (Confidential if desired) made to:

DAVID BURKE, Montreal,

Superintendent of the Canadian Branch of the Company's business, will receive prompt attention.

GRAND TRUNK RAILWAY.

CHEAP
HOLIDAY TICKETS

To all Points on the Line; also to Ottawa and Midland Railway points.

XMAS AND NEW YEAR.

SINGLE FARE
On FRIDAY TO TUESDAY

December 21st to 25th incl.,
Good to return up to Dec. 31st 1883.

FRIDAY to MONDAY, Dec. 28th to 31st,
and TUESDAY, January 1st, 1884,

Good to return up to Jan. 7th. 1884.

JOSEPH HICKSON,
General Manager.

BAILEY, WOON & CO.,

MANUFACTURERS OF

REFINED MALLEABLE IRON CASTINGS!

For Agricultural and General Machinery, Carriage and Waggon Malleables. All description of Malleables made to order. Quality guaranteed.

OSHAWA, ONT.

ENVELOPES

Stamped in RELIEF COLORS,
NO CHARGE FOR DIES.

GEORGE BISHOP & CO.,

69 ST. JAMES ST., MONTREAL.

F. E. DIXON & CO.,

MANUFACTURERS OF

LEATHER BELTING,

70 King Street East.

TORONTO.

LARGE DOUBLE DRIVING BELTS A
SPECIALTY.

Send for Price Lists and Discounts.

W. D. Hepburn & Co.,

Manufacturers and Wholesale Dealers in

BOOTS & SHOES.

PRESTON, ONT.

SPECIAL LINES.

FOLLOWING DEPARTMENTS:

MILLINERY AND MANTLES,
HOSIERY AND LACES,
Small Wares and Notions,

Dress Goods and Silks,

Merchant Tailors' Goods,
CARPETS AND

HOUSE FURNISHING,
STAPLES.

HUGHES BROTHERS,

WAREHOUSE:

Yonge, Melinda, Jordan Sts., Toronto.

OFFICE:

Notre-Dame Street, Montreal,
Mr. E. O'BRIEN, Representative.

GROCERS'

Wood, Vinegar Measures

(IMPERIAL, STAMPED)

STEEL SUGAR SCOOPS

ASK FOR

"Globe" Washboards.

WALTER WOODS

Hamilton, Ont.

gate business in dry goods during the past two months is less than it was in 1882. A large trade is not looked for in the Spring, and even then discrimination will be employed. Money matters unchanged. Sterling Exchange dull and unchanged; and drafts on New York are quoted about par. Entire financial concerns are sluggish owing to the dull movement of produce. Bank stocks were irregular and rather weak at the close on Friday. Yesterday there were sales of Commerce at 118; of Federal at 122; of Dominion at 190 and 189; of Hamilton at 112; and of Western Assurance at 120. A bid of 189 was made for new stock of Canada Permanent. Following are prices to-day of stocks named:—

Banks.	Bid	Bid	Loan Cos.	Bid	Bid
	Dec. 20	Dec. 27		Dec. 20	Dec. 27
Montreal...	170	175	Can. Per. (New)....	189	
Toronto...	166	165	Freehold.....	162	162
Ontario...	102	102	Western Can.....		
Merchants			Bldg. & Loan.....		
Commerce	119	118	Farmers' Loan.....		
Dominion		189	London & Can'dn.....		
Hamilton		112	Huron & Erie.....		
Standard	109	108	Dom. Savings.....		
Federal	123	122	Ontario Loan.....		
Imperial		129	Hamilton Prov.....		130
Molson			Imperial Savin's 106.....		

FLOUR AND MEAL.—The flour market has continued without any change, and without

the least animation. Sales are still on merely local account, and prices are nominally as last reported. Extras quoted at \$4.75 to \$4.85; and Superior Extra at \$5 to \$5.10, according to brand. It is reported that American flour is coming in and filling the markets here in preference to Canadian flour, on a comparison of prices and values. This may be owing to the fact that millers in the Western States are said to be getting Wheat at 50c per bush. From whatever cause Ontario millers are at present working at a disadvantage. There is no speculation and the trade is lifeless. Stocks are nil. Oatmeal is dull, and demand only for small lots. For ordinary brands holders ask \$4.10 with buyers at \$4; granulated about \$4.25. Cornmeal also quiet, and price steady at \$3.60 for small lots. Bran is in small demand and quoted at \$11.50.

WHEAT.—The situation of the wheat has not developed any prospects for much improvement in prices. Stocks of wheat in the United Kingdom are unprecedentedly large; and the visible supply in America is also away beyond any figures heretofore made up. The quantity of wheat east of the Rocky Mountains on Dec. 15 was 35,118,221 bushels; against 19,781,000 bushels a year ago. Prices in Great Britain are still of a character in favor of buyers; and the supplies that are certain to be sent from exporting countries to western Europe are so large that prices will not be greatly affected,

even during the winter months. This market is steady, with the tendency to slightly lower prices. No. 3 Fall has sold at \$1.07; and No. 2 Fall at \$1.10. No. 1 Spring is quoted at \$1.15; and No. 2 at \$1.13. At this day's market there was still nothing doing of any consequence, but prices were lower. A car of No. 1 Spring sold at \$1.13. Stocks are only slightly increasing. There were on Monday last 85,528 bushels; against 84,735 bushels December 17; against 201,754 bushels December 25, 1882; and 177,302 bushels December 26, 1881. The total quantity of grain in store on last Monday was 233,358 bushels against 388,945 bushels, December 25, 1882; and 475,097 December 26, 1881.

COARSE GRAINS.—The demand for Barley has grown dull, and receipts generally going into store are not sought for. The movement of barley at Western markets and lake ports in the United States up to December 15th was 14,448,752 bushels, against 11,915,064 bushels in 1882. The receipts at this market this season have not been equal to those of former years. Sales last week were made of No. 2 at 66c; and No. 3 Extra at 62½c; No. 1 is nominal at 71c; and No. 3 at 50c to 53c, according to district of production. Stocks on Monday were 138,778 bushels; against 172,623 bushels, December 25, 1882; and 293,743 bushels, December 26, 1881. Oats unchanged, selling at 34c and 34½c on the track. There are about

The Canada Co-Operative Supply Association, Limited.

AUTHORIZED CAPITAL, \$150,000 - - - - - SHARES, \$5 EACH.

1888—Christmas—1888.

TO THE SHAREHOLDERS AND MEMBERS.

The several Departments of the Association have received large additions to their stocks of Staple Goods, and of Goods suitable for the Holiday Season.

THE GROCERY DEPARTMENT—(Ground Floor.)

Is kept well stocked, and particular attention is paid to ensure the purity, excellence and freshness of all importations. The Fancy Fruits, Crystallized and Glace, Nuts, Raisins, Currant Jams, Marmalade, Chocolates and other delicacies; European Cheeses; English and Irish Bacons have been specially selected, and are the best quality that can be procured.

THE WINE AND TOBACCO DEPARTMENT—(Ground Floor.)

Has a large and varied Stock, and has some special brands of Champagnes from \$10.00 per case and upwards, Hocks and Clarets of good quality, marked at very low prices. Also a good assortment of Tobaccos and Cigars, Pipes, Cigar Holders and Smokers' Requisites. Christmas and New Year's Cases, containing an assortment of Wines and Spirits for Presents or Family use.

Case No. 1—\$5.00—Three bottles of Champagne, 2 do. Port, 2 do. Sherry or Claret, 1 do. Gin, Rum or Rye, 1 do. Brandy or Scotch or Irish Whiskey.

Case No. 2—\$7.50—Three bottles of Champagne, 2 do. Port, 2 do. Sherry, 1 do. Claret, 2 do. Gin, Rum or Rye, 2 do. Brandy or Scotch or Irish Whiskey.

Case No. 3—\$10.00—Same assortment as No. 2, but of Superior Liquors.

DURING CHRISTMAS AND NEW YEAR'S SEASON ONLY.

THE STATIONERY DEPARTMENT.

(First Floor)—Is now thoroughly supplied with the various sizes and qualities of Writing Papers, from the best English manufactories, and has a large assortment of Pocket Books, Card Cases, Satchels, Cigar Cases, Ladies' Companions, Work Boxes, Dressing Cases and Bags, in the latest designs. Also a large selection of Xmas Cards at low prices.

THE FANCY GOODS DEPARTMENT.

(First Floor)—Has a varied choice of Vienna Brass Goods, French Plush articles of various descriptions, suitable for Presents; also, a very choice selection of Albums and Fans.

THE PLATED WARE AND CUTLERY DEPARTMENT—First Floor.

Has just received a handsome Stock of New Goods of the latest designs in Tea Sets, Salvers, Cruets, Mugs, Presentation Cups, Card Receivers, Fish and Dessert Knives and Forks, separate or in cases.

THE JEWELLERY DEPARTMENT—First Floor.

It has been decided not to continue this Department; the balance of the stock is, therefore, offered to the Shareholders at a Reduction of 12½ p.c. of all purchases of Gold and Silver Jewellery, Clocks or Watches, made during the month of December.

THE DRUG DEPARTMENT—Second Floor.

Has also received, among other reasonable additions to its Stock; a choice assortment of Mirrors, Brushes, Perfumes, Cosmetics and other Toilet Requisites.

THE DRY GOODS DEPARTMENT (including Gentlemen's Furnishings and Ladies' Mantles)—First and Second Floors.

Is always kept well stocked. It is now receiving a special importation of Black Silk Dress Goods, Knitted and Woollen Goods, Superior English Blankets and Flannels; and some Choice Lace Curtains, including Swiss Applique, &c. In this Department will be found a handsome assortment of Ladies' and Gentlemen's Fur Coats and Jackets, of the best furs, marked at very low prices.

THE CROCKERY DEPARTMENT—Second Floor.

It is now stocked with Choice Glass, China and Fancy Articles, richly decorated and designed.

A Comfortable Waiting Room has now been made upon the ground floor, near the elevator where Shareholders will be able to obtain a cup of Hot Coffee or Fluid Beef, with Sandwiches or Biscuits.

Special arrangements are being made in the Packing and Shipping Department to meet the holiday requirements, but Christmas orders should be sent in at an early date.

700 bushels in store. *Peas* have only a small movement, and are only slightly increased; car lots selling at 73c for No. 2; and 75c for No. 1. Stocks are 6,252 bushels against 5,051 December 26, 1882; and 8,384 bushels December 26, 1881. *Rye* continues to be quoted at about 82c on the track; but there is nothing doing. *Corn*, American, is quoted at 77c, in car lots, red clover is merely quoted at about \$6.50 to \$7 per 60 lbs.

COAL AND WOOD.—Trade has been active in all kinds of fuel. Prices are very steady, coal, ton of 2,000 lbs. delivered; stove and nut \$7; Egg and Grate, \$6.75; Soft, \$6.50; Steam, \$5; in car lots 50 cents below these figures. Wood, best, \$7; second \$4.50 per cord delivered.

COAL OIL.—The city trade is rendered more lively in consequence of some competition. Small lots of Canadian refined for city buyers have sold at 15c; and country orders are filled at 15½c. Carbon safety still quoted at 18c. American oil is unchanged; 24c for prime; 26½c for water white.

CATTLE TRADE.—Business is rather dull as the bulk of the local trade is supplied for the holidays. Prices are unchanged. Fair to good cattle of 900 to 1,000 lbs. bring \$4 to \$4.25, and \$4.50; medium \$3.50 to \$3.75. *Sheep* and *Lambs* are in fair demand, and bring 4c to 4½c per lb., live weight. *Hogs* are in fair demand and are rather higher; bringing \$4.50 to \$4.75 per 100 lbs., live weight. *Calves* nominal at 8c to 9c per lb., dressed weight.

HOGS.—There has been a slight improvement in prices during the past few days. This is the effect of the cold weather, and also, in part, to the fact that there are very few hogs coming in. The American market, it is now thought, has touched its highest figure for some time. It is also thought that the market will suffer somewhat from the action of the French Government in again prohibiting the importation of salted meat from America. The prices in this market are now about \$6 to \$6.10 for small railway lots; and \$6.25 for small lots on the street. It is impossible to say what prices may be when the trade of packing has fairly begun.

DRUGS.—Business has been rather quiet for two weeks past. Prices are nominally without change.

GROCERIES.—Trade is quiet. Quotations are: *Coffees*, Java, 18c to 25c; Rio, 12c to 13c; raisins, muscatel, \$2.25 to \$2.50; layers, boxes, \$2.25 to \$2.40; *Valencias*, 6½c to 7½c; currants, 6½c; prunes, 6½c to 6¾c; peels, unchanged. *Sugars*, Porto Rico, dark, 6½c to 7c; bright to choice, 7c to 7½c; Canadian refined, 6½c to 8½c; granulated, 8½c to 9c; Scotch, 6½c to 7c; lump, 10c; *Syrups* unchanged. *Teas* in moderate demand and prices steady. *Tobacco* steady and demand fair.

HARDWARE.—Business is still quiet outside of some seasonable lines, such as skates, axes, sleigh iron, etc. Prices continue steady, and the prospect is that the market will be unchanged till an advance takes place.

LEATHER.—Trade is still quiet, and prices are unchanged, Spanish sole, all weights, 28c to 30c; No. 2, 25c to 28c; slaughter, heavy, 28c to 30c; light, 27c to 29c. Buffalo sole, 21c to 23c. Hemlock harness, 28c to 33c; Oak do, 45c to 50; Kips, French, 75c to 95c; English, 70c to 75c; Chicago, 65c to 75c; native 45c to 50c; splits, large, 28c to 33c; buff, 18c to 18c; Pebble, 14c to 16c; russets, 40c to 50c. Calf, French, \$1.10 to \$1.40; Hemlock, light, 60c to 70c.

PROVISIONS, ETC.—There is no change to note in the course of trade. *Bacon*, now selling in small lots at 8c. *Lard* is still cheap, pails selling at 11c for small lots. *Ham*, now selling at 13½c to 14c. *Pork*, single barrels, sell at \$16 to \$17. *Beef* quiet, at \$14 for mess and \$16 for plate. *Butter* is not so firm, but the price for fine tubs is 19c, selling at 20c; for medium large rolls 17c; and for inferior 13c to 14c. *Cheese*, steady, small lots of fine goods selling at 12c to 12½c, and ordinary at about 11c. *Eggs* still firm; pickled selling at 23c for lots, and fresh at 25c. *Apples*, green, quoted at \$3.25 to \$3.50 for car lots of choice winter fruit, and at \$2.50 to \$3 for second class. Small lots sell at about 5½c higher. *Dried apples* nominal at 9c per lb. *Beans* are in good demand, and prices are steady at \$2 to \$2.25 per bushel. Receipts are light. *Onions* unchanged, bringing about \$2.25 per barrel for silver-skin. *Hops* dull; small lots of medium—sell at about 20c; single bales, choice, are held at 25c to 26c. *Turkeys*, 10½c to 11c per lb; geese, 7½c per lb. *Potatoes* steady, 75c per bag in car lots. Baled hay selling for \$10 in car lots. *Salt*—coarse Liverpool bags, car lots 65c; Canadian barrels, \$1.25 in car lots.

CARSLEY & CO.

93 ST. PETER STREET,

MONTREAL,

AND

18 BARTHOLOMEW CLOSE,

London, Eng.

We have much pleasure in announcing that our Stock for the approaching Autumn and Winter Seasons will be one of the most complete in all respects we ever imported. As heretofore, our object will be to have the

LATEST NOVELTIES

in every department; and this season we are safe in saying that we shall far excel all former efforts; so that our customers may rely upon seeing the

VERY LATEST DESIGNS

in French, British and other European products.

We beg to call special attention this season to our carefully selected and fashionable stock of

Fancy Dress Goods,

ALSO TO OUR

BLACK AND COLORED

French Cashmeres and Merinos,

all of which will be quoted at special prices.

In **Gloves, Hosiery, Laces, New Fringes, Trimmings, &c.** our stock will prove exceedingly attractive.

Our **Fancy Woolens, Knitted Goods, &c.**, have been specially manufactured for us, and we shall be prepared to offer extra value in these goods.

The **HABERDASHERY STOCK** will, as usual, be very complete, especially in **FRENCH, ENGLISH AND AMERICAN BUTTONS**. New designs in **Cretonne Fringes, Stylish Plain and Fancy Braids, in Blacks and Colors**. Full lines of **Men's Silk Handkerchiefs and Braces**. Special attention called to our **Fingering, Wheeling, Shetland, and Berlin Wools**.

CARSLEY & CO.,

93 St. Peter Street,

MONTREAL

THE CANADIAN PACIFIC RAILWAY CO'Y.

LAND REGULATIONS.

The Company offer lands within the Railway Belt along the main line, and in Southern Manitoba, at prices ranging from

\$2.50 PER ACRE

upwards, with conditions requiring cultivation.

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

Without Condition of Settlement or Cultivation.

THE RESERVED SECTIONS

along the Main Line, i. e., the odd numbered Sections within one mile of the Railway, are now offered for sale on advantageous terms, to parties prepared to undertake their immediate cultivation.

TERMS OF PAYMENT:

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

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

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

FOR PRICES and CONDITIONS OF SALE and all information with respect to the purchase of Lands, apply to **JOHN H. McTAVISH**, Land Commissioner, Winnipeg.

By order of the Board.

CHARLES DRINKWATER, Secretary.

Montreal, December, 1883.

"Let every man, if possible, gather some good books under his roof."—Channing.
 And "Hark you, Sir, I'll have them very fairly bound."—Shakespeare.

HOLIDAY BOOKS

IN GREAT VARIETY.

STANDARD WORKS

In Sets, neatly bound, and very suitable for Christmas, New Year, Birthday or Wedding Presents.

BOYS' BOOKS,

The newest and best. A large selection to choose from.

BOOKS FOR THE LITTLE FOLKS A SPECIALTY.

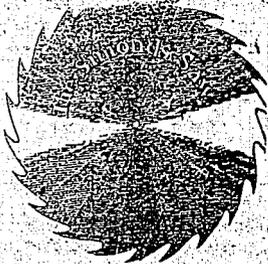
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Christmas and New Year Cards in endless variety, plain and hand painted. A new feature in the Golden Floral Series of Hymns and Poems, beautifully illustrated, and done up in illuminated covers, fringed edges—these are taking the place of Christmas and New Year cards. Call and see.

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ST. CATHARINES SAW WORKS.

R. H. SMITH & CO.,

ST. CATHARINES, ONTARIO.
 Sole Manufacturers in Canada of

THE "SIMONDS" SAWS,

All our Goods are manufactured by the "Simonds" process.
 Our CIRCULAR SAWS are unequalled. We manufacture the Genuine HANLAN, LANCETOOTH, DIAMOND, NEW IMPROVED CHAMPION, and all other kinds of CROSS-CUT SAWS. Our Hand Saws are the best in the Market, and as cheap as the cheapest. Ask your Hardware Dealer for the St. Catharines make of saws.

The Largest Saw Works in the Dominion.

Insurance.

CITIZENS INSURANCE COMPANY, OF CANADA.

CAPITAL, \$1,188,000.

CASH ASSETS, 1st January, 1883,
 per Government Blue-Book 407,987.89
 Deposit with Dominion Govt. 122,000
 Losses Paid to 1st Jan, 1883. 1,054,131
 Income 1882. 343,660

DIRECTORS:

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 Vice-President:—ANDREW ALLAN.
 N.B. Conv. Robert Anderson. H. Rolland.
 Arthur Prevost. C. D. Proctor.
 ARCH. MCGOUN, SEC.-TREAS.

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 CHARLOTTETOWN, P. E. I.—A. S. Urquhart, Agent.
 WINNIPEG, MAN.—Robert Strang, and Feron, Shaw & Co. Agents.
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HEAD OFFICE, 179 St. James Street, MONTREAL.

Every reliance may be placed in the contracts of this company, as the capital is fully subscribed by the wealthiest capitalists of the country, and its past record for prompt and liberal payment of claims is of the best. Agents throughout the Dominion.

WESTERN ASSURANCE COMPANY.

FIRE & MARINE. Incorporated 1851.

Capital and Assets.....\$1,746,640 32
 Income for Year ending 31st Dec., 1882.....\$1,602,422 45

HEAD OFFICE: TORONTO, ONT.

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 JAS. BOOMER, Secretary.

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

SUCCESS OF HOME LIFE COMPANIES.

Abstract from Government Returns for year 1882.

CLASS OF COMPANIES.	NUMBER OF NEW POLICIES ISSUED IN 1882.	AMOUNT OF NEW POLICIES ISSUED IN 1882.
CANADIAN.....	7,542	\$12,198,045
BRITISH.....	1,254	2,833,250
AMERICAN.....	2,665	5,423,960

Nothing can show in a more striking manner than the above figures the high appreciation by the public of Canadian Life Insurance Companies. THE CONFEDERATION LIFE ASSOCIATION already stands second highest of its class, and owing to its very satisfactory profit returns, more especially under the "Ten payment" and "Endowment" plans, in respect of which it is unsurpassed, it is rapidly advancing to the front. Intending insurees will therefore find it to their advantage to examine carefully its rates and terms before insuring elsewhere.

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

LONDON & LANCASHIRE LIFE ASSURANCE CO.

LIFE INSURANCE EXCLUSIVELY.

CANADIAN INVESTMENTS Exceed \$300,000 AND INCREASING YEARLY.

Low Rates of Premium.

HEAD OFFICE FOR CANADA,
 217 ST. JAMES ST.
 MONTREAL.

WILLIAM ROBERTSON, General Manager.

THE FIRE INSURANCE ASSOCIATION (LIMITED) OF LONDON, ENGLAND.

FIRE INSURANCE EXCLUSIVELY.

CAPITAL - \$5,000,000, RESERVE FUND - \$450,000.
 GOVERNMENT DEPOSIT, \$100,000.

Head Office for Canada,
 217 ST. JAMES ST.,
 MONTREAL.
 WILLIAM ROBERTSON, General Manager.

SURETYSHIP.

THE GUARANTEE CO.

Of North America.

Capital Authorized, . . . \$1,000,000
 Paid up in Cash (no notes), . . . 300,000
 Assets Resources over . . . 775,000
 * Deposit with Dominion Gov't. 57,000

THE BONUS SYSTEM

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

One-half p. Cent per Annum is reached.

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

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

President—SIR ALEXANDER T. GALT, G.C.M.G.
 Vice-President . . . THE HON. JAMES FERRIER
 Managing Director . . . EDWARD RAWLINGS.
 Secretary—JAMES GRANT.

Bankers . . . THE BANK OF MONTREAL.

HEAD OFFICE:

260 ST. JAMES ST., MONTREAL.

EDWARD RAWLINGS,

Managing Director.

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

STOCKS AND BONDS.

NAME.	Par Value	Capital subscribed.	Capital paid-up.	Rest.	Dividend last 6 Months.	Closing Prices Dec. 27.
British North America	£50	\$ 4,866,666	\$4,866,666	889,719	3	115 117
Canadian Bank of Commerce	\$ 50	6,000,000	6,000,000	1,940,000	4	118 118½
Dominion Bank	50	1,600,000	1,600,000	880,000	3	188 188½
Du Peuple	50	1,600,000	1,000,000	240,000	3	60 65
Eastern Townships	50	1,500,000	1,200,000	300,000	3½	110 112½
Exchange Bank	100	500,000	500,000	300,000	4	
Federal Bank	100	2,966,800	2,787,830	1,469,000	5	122½ 123½
Hamilton	100	1,000,000	976,670	200,000	3½	114
Hochelaga	100	680,200	680,200	50,000	3	96 96
Imperial Bank of Canada	100	1,600,000	1,500,000	650,000	4	133½ 134
Jacques Cartier	25	500,000	500,000	140,000	3½	75 100
Maritime	100	686,000	686,000			40 45
Merchants' Bank of Canada	100	5,798,267	5,714,500	1,150,000	3½	107½ 108
Molson's Bank	50	2,000,000	2,000,000	500,000	4	111 113
Montreal	200	12,000,000	11,999,200	5,750,000	5	176½ 175½
National	50	2,000,000	2,000,000	150,000		70½
Ontario Bank	100	1,500,000	1,500,000	335,000	3	100 102
Quebec Bank	100	2,500,000	2,500,000	825,000	3½	112 x d
Standard	50	764,600	764,600	140,000	4	114 116
Union Bank of Lower Canada	100	2,000,000	2,000,000	1,061,000	4	103½ 105
Ville Marie	100	2,000,000	2,000,000	13,000	4	66½ 67
Building and Loan Association	100	500,000	464,257	20,000	3½	94 100
Canada Cotton Co.	25	760,000	747,574	53,000	3	100
Canada Landed Credit Co.	100	1,500,000	663,500	125,000	5	60 100
Canada Perm. Loan and Savings Co.	50	2,000,000	2,000,000	1,000,000	4	111 113
Dominion Savings & Inv. Co.	50	1,000,000	864,982	140,000	4	224½
Dominion Telegraph Co.	50	711,709	1,000,000		3	157 90½
Dundas Cotton Co.	100	500,000	500,000		5 & 2b.	80
Farmers' Loan and Savings Co.	50	1,057,250	611,480	75,857	4	123
Freehold Loan & Savings Co.	100	1,050,400	890,080	261,500	4	162½
Hamilton Provident & Loan Society	100	1,500,000	1,310,000	97,000	4	120
Hudson Cotton Co.						60
Huron & Erie Sav. & Loan Soc.	50	1,000,000	1,000,150	320,000	5	100
London & Can. Loan & Agency Co.	50	4,000,000	560,000	240,000	5	135½ 137
London Loan Co. of Canada	50	669,700	464,719	45,500	4	116 118
Manitoba Loan	100	518,900			5	120
Montreal Telegraph Co.	40	2,000,000	2,000,000		4	118 119
Montreal City Gas Co.	40	2,000,000	1,880,000		6	175½ 175½
Montreal City Passenger Ry Co.	50	600,000	600,000		2½	116 117
Montreal Cotton Co.					7	60 80
Montreal Building Association	50	500,000	393,880		0	69 75
Montreal Loan & Mortgage Co.	50	1,000,000	682,812	106,000	8½	50
National Investment Co.	100	1,460,000	792,000	15,000	8½	101½
Ontario Loan and Debenture Co.	50	1,000,000	1,000,000	226,000	4	128
Riohelieu & Ontario Nav. Co.	100	1,565,000	1,565,000		2	56½ 56½
Toronto City Gas Co.	50	800,000	800,000		2½	184 x d
Union Loan and Savings Co.	50	600,000	575,000	160,000	4	132
Western Canada Loan & Savings Co	50	2,000,000	1,200,000	570,000	5	195

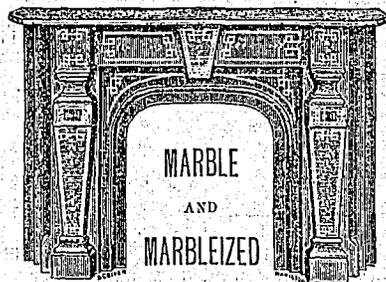
SECURITIES.

Can. Government Debentures, 6 p. ct.	1014
1882-84	102
Do do. 1885 op. of Gov.	103
Do do. inscribed stock	114
Dominion 5 per ct. Stock	104½
Montreal 5 per cent Stock	107
Montreal Harbor Bonds 6 p. c.	
Do. Corporation 6 per ct. Bonds	
Do. 7 per ct. Stock	
Toronto City 6 per ct. 1904.	115½
Co. Debentures, (Ont.) 20 years 6 per ct.	110
Township Debentures, (Ont.) 6 per ct	108

Shrs.	Railway and other Stocks.	Pa.	Dec., 27
100	Atlantic & St. Lawrence Shs 6 p. c.	all	132
100	Do. 6 p. c. Secur. Mt. Bonds	100	96
100	Do. do. 3rd Mort. 1891	100	
10	Buffalo and Lake Huron	all	11½
100	Do. do. 5½ p. c. 1st Mort.	100	123
10	Do. do. 2nd Mort.	10	122
..	Can. Central 5 p. c. 1st Mort. 1891		
..	Gov.		
100	Canada Southern 1st Mort. 3 p. c.	all	98
..	Chic. & G.T.R. 6 p. c. 1st Mort. 1900		4
100	Grand Trunk of Canada Consol.	100	20
100	Do 5th Mort Bds, 1st charge 6 p. c.	all	122
100	Do do 2nd do	all	12
100	Do do 1st Prof Stock	all	1
100	Do do 2nd Prof Stock	all	
100	Do do 3rd Prof Stock	all	
100	Do 5 p. c. Perp Deb Stock	100	1
200	Great Western of Canada	all	
100	Do 6 do do 1890	all	116½
100	Do 5 p. c. pref conv.	all	105
100	Do Perpetual 5 p. c. Debenture Stock	all	108½
100	Hamilton and N. W.	all	111
100	N of Canada 2½ p. c. Sig. 1st Mort.	all	105
100	N of Canada 6 p. c. 1st Prof Bonds	all	100
100	Do do 2nd do	100	102
100	Northern Extension, 6 p. c. gunr.	100	106
..	Do do 6 p. c. Imp. Mort.	100	103
100	Well, Grey & Bruce, 7 p. c. 1st Mort	100	96
..	W. G. & B. 6 p. c. 1st Mort.	100	94
..	St. Law. & Ott. 6 p. c. 1st Mort.	100	94
..	British Columbia, July, 1907 6 p. c.	100	117
..	Can Gov 1877-80	100	101½
..	Can Gov at 4 p. c. 1882-84	100	102
..	Do 5 p. 1885, Op. of Gov.	100	103
..	Do 5 p. 1st Stock	100	103
..	Do 5 p. 2nd Stock of 1903, April and Oct.	100	114
..	Do Dominion Stock of 1904, 4 p. c.	100	104½
..	Do Do 1904 Ins Stock 4 p. c.	100	103
..	New Brunswick 6 p. c. Jan and July	100	105
..	Nova Scotia 6 p. c. 1888	100	105
..	Quebec Prov. 6 p. c.	100	107

Hamilton Advertisements.

Hurd & Roberts,
 COR. YORK AND BAY STS.,
 HAMILTON.



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 All kinds of MARBLE & GRANITE WORK.
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By a gentleman having large experience in Fire Insurance the Inspectorship of a Fire Insurance Company. Address,

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This Office.

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Certified by the Government Inspector as the Best and Safest Machine in use. Send for circulars.

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RODGER, MACLAY & CO.

Ma-u-fac-ur-ers of the

"LILY WHITE"

FLOATING SOAP,

"ENGLISH MOTTLED SOAP,"

And other celebrated brands of

FINE LAUNDRY SOAPS,

Fulling Soaps, Toilet Soaps,
ANILINE DYES.

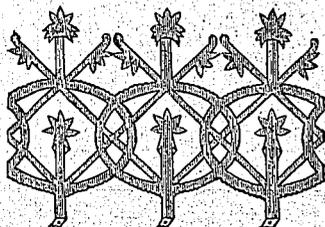
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Canada Soap and Oil Works,

Office: 70 FRONT STREET E.

Works: DEFRIES ST., TORONTO.



R. DENNIS,

211 King Street, London, Ont.

MANUFACTURER OF ALL KINDS OF

FENCING.

CRESTINGS & FINIALS,
STABLE FIXTURES,
WINDOW GUARDS and
BANK RAILINGS
Of every description.

BUILDERS' SPECIALTIES,

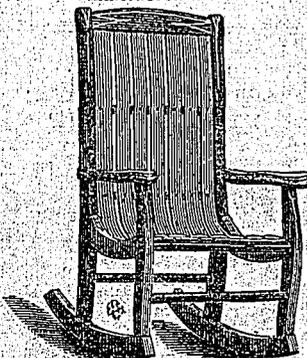
Railings, Cemetery Fencing, &c.

Send for Illustrated Catalogue.

J. S. ANTHERS,

MANUFACTURER OF

CHILDREN'S CARRIAGES



and PATENT SLAT CHAIRS.

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TO THE TRADE ON APPLICATION.

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BERLIN NOVELTY WORKS,

BERLIN, ONT.

THE GRAPE SUGAR
Refining Company of Canada.

(LIMITED.)

Manufacturers of

Grape Sugar, Glucose and
Steam Refined Syrups.

Grocers' Syrups, Tobacconists' and Wine Growers'
Supplies.

Works at WALKERVILLE, Ont.

Hon. R. W. SCOTT, Pres., CHAS. T. BATES, vice-Pres.,
JONATHAN TURNER, Man'g Director,

J. E. THOMAS, Treasurer.

THE ST. LAWRENCE
SUGAR REFINING CO.

(LIMITED.)

W. R. ELMENHORST, - - - PRESIDENT.

A. BAUMGARTEN, - - - VICE-PRESIDENT.

THEO. LABATT, - SECRETARY-TREASURER.

OFFICE: 88 KING ST.

MONTREAL.

The wholesale trade only supplied.

ACADEMY KNITTING WORKS.

PLAIN, RIBBED AND FANCY

SEAMLESS HOSIERY,

In Wool, Cotton, Cashmere and Merino,

Genuine Rib-top Half-Hose,

Style equal to Imported Goods,

A. McMILLAN,

Rockwood, Ont.

Commission Merchants.

ALEX. CHISHOLM,
Produce Commission

MERCHANT,

No. 32 ST. PETER STREET, MONTREAL.

Solicits consignments of Butter, Cheese, Eggs and
other Produce.

Information as to prices, &c., given cheerfully and
without delay. Returns promptly made.

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Messrs. J. Y. Gilmour & Co., Wholesale Dry Goods
Merchants, Montreal.

Adam Darling, Esq., Wholesale Grockery Merchant
Montreal.

RAMSAY, DODS & CO.,

IMPORTERS OF

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AND

ARTISTS' MATERIALS,

English and Belgian Sheet and
Polished Plate Glass.

MANUFACTURERS, &c.

AGENTS FOR

Wright & Bull, Birmingham. Windsor & Newton, Lon-
don. Sharratt & Newth, London. Petit Ains, Paris.

Warehouse, 37, 39 & 41 Recollet St.
Factory, St. Patrick St., Montreal.

Laboratory 28 Beaver Hall Terrace.

Montreal

August 12 1878

To Messrs W. F. Lewis & Co.

Montreal

Gentlemen

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

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

Yours truly

G. P. Goodwood M.D. M.R.C.S.

Prof of Practical Chemistry McGill College

Montreal

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

W. F. LEWIS & CO.

37 St. Sacrament Street, Montreal

WHOLESALE PRICES CURRENT—THURSDAY DECEMBER 27th, 1883

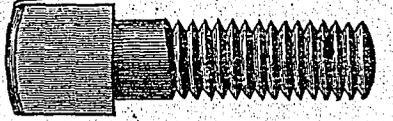
Name of Article.	Wholesale Rates	Name of Article.	Wholesale Rates	Name of Article.	Wholesale Rates	Name of Article.	Wholesale Rates
Boots and Shoes.	\$ c. \$ c.	Soda Ash.....	\$ c. \$ c.	Japan Nagasaki.....	\$ c. \$ c.	Mace..... per lb.	\$ c. \$ c.
Men's Thick Boots Wax.....	2 25 3 00	Soda Bi Carb.....	2 50 2 75	Y. Hyson common to gd	0 13 0 22	Cloves.....	0 23 0 35
" Split.....	1 50 2 25	Sal Soda.....	1 40 1 15	Y. Hyson fine to finest, lb	0 36 0 60	Nutmegs.....	0 30 0 30
" Kip Boots.....	2 50 3 25	Tartaric Acid.....	0 68 0 60	Gunpd, fair to med.	0 28 0 34	Jamaica Ginger, Bl.	0 20 0 25
" Kip Brogans.....	1 35 1 40	Bleaching Powder.....	2 05 2 85	" Good to fine	0 40 0 50	Jamaica Unbl.	0 17 0 20
" Split do.....	0 90 1 10	Citric Acid.....	0 68 0 75	Gunpd, Finest.....	0 57 0 65	African.....	0 13 0 16
" Buff Congress.....	1 50 2 40	Camphor Eng. Ref.....	0 40 0 42	Imper'l, med. to gd	0 20 0 33	Pimento.....	0 09 0 12
" Buff & Pebbled Bals.	1 60 3 00	" Am. Ref.....	0 35 0 38	" Fine to finest.....	0 37 0 58	Peppor.....	0 16 0 17
" Split do.....	1 20 1 50	Gum Arabic, per lb.....	0 45 0 50	Twinkay, com. to gd.	0 12 0 13	Mustard, 4 lb. Jars.	0 24 0 25
Wom's Pebbled & Buff Bals	1 00 1 50	" Traj.....	0 95 1 00	Coppern, com.....	0 30 0 55	" 1 lb.	3 45 3 55
" Split Bals.....	0 80 1 10	Coppern per 100 lbs.....	0 35 0 38	Congou common.....	0 16 0 20	Rice: Arracan, & p. 100 lb.	0 05 0 06
" Prunella do.....	0 60 1 25	Blue Vitriol.....	0 20 0 35	" med. to good.....	0 23 0 35	Sago..... per lb	0 17 0 20
" Inferior do.....	0 45 0 60	Potash Bichroma.....	0 11 0 12	" fine to finest.....	0 16 0 20	" Tapioca, Pearl.	0 05 0 07
" Cong. do.....	0 60 1 25	" dry rouds.		Souchong common.....	0 26 0 34	" Flake.	0 05 0 07
" Buskins, do.....	0 60 1 03	(See Mann's of Cotton.)		" med. to good	0 26 0 34	" Glass.	
Miscell' Pebbled & Buff Bals	0 35 1 15	Flour.		" Fine to choice	0 38 0 63	7 1/2 x 8 1/2 x 9 3/8 x 10.....	
" Split Bals.....	0 75 0 90	Superior extra.....	5 55 5 60	Coffees, green Mocha per lb.	0 27 0 33	10 x 12 10 x 14.....	2 00 0 00
" Prunell do.....	0 60 1 00	Extra Superfine.....	5 40 5 45	Java.....	0 17 0 27	12 x 16 14 x 20.....	2 10 0 00
" Cong do.....	0 60 0 70	Strong Bakers.....	5 25 5 55	Maracaibo.....	0 12 1/2 0 15	18 x 24.....	2 00 0 00
Childs' pebbled Buff B'ls	0 60 0 90	Do American.....	5 60 6 00	Cape.....	0 11 0 12	" Hardware.	
" Split Bals.....	0 50 0 60	Fancy.....	5 15 5 20	Jamaica.....	0 10 0 14	Tin: Block, per lb.....	0 23 1/2 0 24
" Prunella do.....	0 60 0 75	Spring Extra.....	5 10 5 15	Rio.....	0 10 0 13	Grain.....	0 24 1/2 0 25
Infants' Cacks. doz.....	3 00 6 00	Superfine.....	4 65 4 75	Singapore & Ceylon	0 17 0 24	Copper: Ingot.....	0 15 0 19
		Fine.....	3 75 3 90	Chicoory.....	0 11 1/2 0 12 1/2	Sheet.....	0 24 0 30
		Middings.....	3 60 3 60	Sugars, (Caks. & Brls.)		Cu Nails: 30 days price;	
		Pollards.....	3 00 3 25	Porto Rico..... per lb	0 0 0 00	7 p. ct. per an. added for	
		Ont. Bags.....	2 25 2 50	Cuba.....	0 00 0 00	4 months' note.	
		City Bags.....	2 50 2 75	Barbadoes..... per lb.	0 0 0 00	Hot Cut Am. or Can. Pat'n	
		Oatmeal.....	4 60 4 75	Yellow Refined.....	0 61 0 83	3 in. and above "	\$ 00 0 00
		Commeal.....	3 25 3 40	Paris Lump.....	0 91 0 91	2 1/2 & 2 1/2 ins. "	3 25 0 00
		Bran, per ton.....	14 60 15 00	Granulated.....	0 88 0 99	2 & 2 1/2 ins. "	3 50 0 00
		Shorts do.....	17 00 18 00	Syrups.—Extra. per lb.	0 41 0 51	1 1/2 & 1 1/2 ins. Am.	3 75 0 00
				" Good.....	0 37 0 41	1 1/2 ins. "	4 50 0 00
				" Fair.....	0 3 0 33	1 1/2 Cold Cut, Can.	3 50 0 00
				" Molasses (Barbadoes) im g.	2 43 1/2 0 49	1 1/2 ins. "	4 00 0 00
				Trinidad.....	0 40 0 43	10c per keg off above prices,	
				Fruit Loose Mascatel, new	2 00 2 33	net cash.	
				Layers in boxes.....	1 95 2 10	Casing, Box, Shook:	
				Sulfanas.....	0 9 0 10 1/2	1 1/2 in. to 100 lb. keg.	4 90 0 00
				Seedless.....	0 9 0 10	1 1/2 in. to 1 "	4 15 0 00
				Valencia..... per lb.	0 6 0 7 1/2	2 in. to 2 1/2 "	3 90 0 00
				Currants.....	0 66 0 73	2 1/2 in. to 2 1/2 "	3 65 0 00
				Prunes.....	0 06 1/2 0 07 1/2	3 in. to 4 1/2 "	3 40 0 00
				Figs C. Mads.....	0 04 1/2 0 05	Cut Spikes, all sizes.....	3 15 0 00
				H. S. Almonds bxs.....	0 12 1/2 0 15	Finishing Nails:	
				S. S. Tarragona.....	0 16 1/2 0 19	1 in. to 1 1/2 in. p. 100 lb. kg	5 65 4 80
				Walnuts.....	0 07 0 10 1/2	1 1/2 in. to 1 1/2 in. "	4 55 4 30
				Filberts.....	0 08 0 10 1/2	2 in. and up " "	3 50 0 00
				Brazil, now.....	0 11 0 12	Tobacco Box Nails:	
				Batty's Nabob Pickles, doz	2 70 3 81	1 1/2 in. & 1 1/2 in. p. 100 lb. kg	4 95 4 00
				" Mixed do	2 90 2 81	1 1/2 " " " "	3 85 3 65
				" Nabob Sauce. pta	3 40	2 1/2 " " " "	3 55 3 15
				Spices: Caseta. per lb	0 10 0 18	Net 30 days or 7 p. of mos.	

Blacksmiths' Tools.

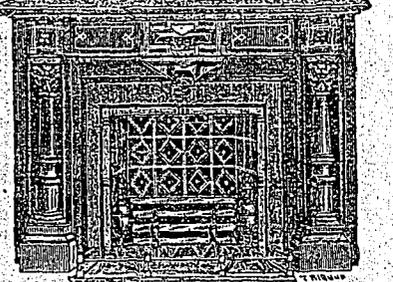
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Drilling Machines.
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Tire Upsetters,
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Bolt Clippers, &c.
 Discounts to Hardware Trade on application.
A. B. JARDINE & CO.
 Hespeler, Ont.

R. HINCHLIFFE,
ELECTRIC
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 MANUFACTURES
DYNAMO-ELECTRIC MACHINES
 FOR
Electric Lighting, Electro-
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PLATERS' SUPPLIES.
 Full Particulars on Application.

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 Manufacturers of and Dealers in
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 Copper, Iron and Earthenware,
 Materials and Supplies for
Plumbers, Gas and Steam Fitters.
 Warehouse, Nos. 140 & 142 St. Peter St
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 WORKS: [NOS. 674, 676, 678, 680 & 682 CRAIG STREET
 AND 177, 179, 181 & 183 FORTIFICATION LAN
MONTREAL.

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Machine Screw Works,
 LONDON, ONT.

 Mined machine Screws Made to Order
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Barrow Hematite Steel Co'y,
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COX & GREEN
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Steel Rails,
 Steel Fish Plates,
 Bessemer Pig Iron, &c

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 best brands Crucible Cast Steel, Siemens-
 Martin, Bessemer Steel and Charcoal Iron.
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 Moulter's Riddles and Steel Wire Brushes,
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 Carpet Tacks, Wire Window
 Guards, and
WIRE WORK OF EVERY DESCRIPTION
 Manufactured by
B. GREENING & CO.,
 Hamilton, Canada.

Canada Marbleized Slate Works,
 HAMILTON, ONT

MARBLE & MARBLEIZED SLATE MANTELS.
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 Send for Catalogue.

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Hamilton Advertisements.

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Manufacturer of

Engineers' and Plumbers'

BRASS GOODS.

Vacuum Lubricator,

Pat. Boiler Purger,

Flue Cleaners,

Portable

Lawn Fountains

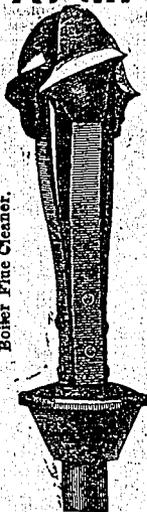
All kinds of

BRASS CASTINGS.

173 & 175 James St. North,

HAMILTON, Ont.

Boiler Flue Cleaner.



CHARLES TURNBULL,

Manufacturer of

FULL FINISHED

LAMBS' WOOL

UNDERCLOTHING.

GALT, - - - ONT.

Galt Brass Foundry and Novelty Works.

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cessors of En-
gines' and
Plumbers'
Brass Work &
Babbit Metal.
Portable Lawn
Fountains,
Window Rails,
etc.
GALT, ONT.

HAMILTON PACKING HOUSE

"Crown Brand Hams and Bacon."

Orders can be now placed for all lines. New Goods of the above celebrated brand. Winter Cured Meats still in stock.

THOMAS LAWRY,

14. McNab St. South,

Stalls James Street Market,

9 Charles St.,
9 Jackson St.

**JAMES PARK & SON,
PORK PACKERS, Toronto.**

L. C. BACON, ROLLED SPICED BACON,
C. C. BACON, GLASGOW BEEF HAMS,
SUGAR CURED HAMS, DRIED BEEF,
BREAKFAST BACON, SMOKED TONGUES,
MESS PORK, PICKLED TONGUES,
FAMILY OF NAVY PORK, LARD in TUBS and PAILS.

The best brands of English Fine Dairy Salt in stock.

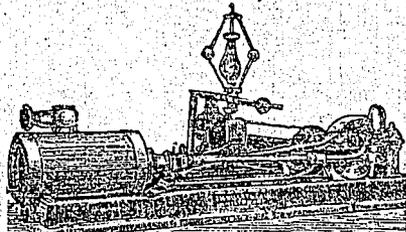
McKILLOP BROS.

—PORK PACKERS—

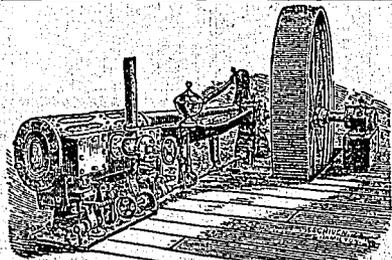
Mild Sugar-Cured Hams,
Breakfast Bacons, Spiced Rolls,
C. C. and L. C. Bacons, Lard, etc

5 Walnut Street, North,
Hamilton, Ont.

**J. H. KILLEY & CO.,
HAMILTON, Ont.**



Builders of the most Simple, Economical and Modern of all CUT-OFF ENGINES. C. H. No. 1 Iron and Steel Boilers of all sizes in stock ready for delivery.



**THOS. WORSWICK,
GUELPH, ONT.**

Manufacturer of the WORSWICK "BROWN" AUTOMATIC CUT-OFF ENGINE. For durability, accessibility of parts and economy of fuel, this engine has no equal. Boilers of Steel or Iron, made to order, Shafting, Pulleys, and Hangers furnished on short-notice.

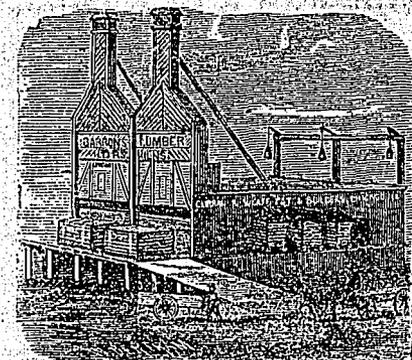
**The Fensom Elevator Works, 38 DUKE ST., Head of Frederick St
Toronto.**

Manufacturers of **ELEVATORS**

HAND, STEAM, AND HYDRAULIC, for light or heavy Work.

In **FACTORIES, HOTELS, WAREHOUSES, Etc.**

Estimates furnished.



BARRON'S LUMBER DRYER

J. J. CURRAN, Inventor.

CURRAN & WOLFF, Proprietors for the U. S.,
39 & 41 Franklin Street, Chicago.

A. F. BARRON,

Patentee and Builder for the Dominion of Canada

Office, 9 Corn Exchange,

MONTREAL.

Send for descriptive Pamphlet containing list of parties using this Dry Kiln in the United States. Dryers built and in working order by the following Companies:

James Shearer, Montreal; James Crossen; (car builder), Cobourg, Ont.; Canada Pacific, R. R. Perth, Ont.; Kingston Car Works, Kingston, Ont.; Pike & Richardson, (Cooperage Co.) Chatham, Ont. Grand Trunk, R. R. London, Ont.; Steinhoff, Schnoor & Co., Staves and Heading, Wallaceburg, Ont. Essery Manufg. Co., Toronto.

W.H. STOREY & SON ACTON, ONT.
SOLE MANUFACTURERS IN CANADA of
WALKING AND DRIVING
PAT. NAPA BUCK GLOVES JUST INTRODUCED
THESE GOODS HAVE NO EQUAL FOR ELASTICITY, FINENESS OF MATERIAL, STRENGTH AND WEAR; ARE GUARANTEED FIRST CLASS IN EVERY RESPECT, AND WARRANTED TO GIVE FULL SATISFACTION. ASK YOUR MERCHANT FOR THEM. SEE THAT THEY BEAR THE IMPRESS OF OUR NAME AND TAKE NO OTHER.

WHOLESALE PRICES CURRENT THURSDAY, DECEMBER 27th, 1883.

Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale
Clinch and Heavy Clinch:		Tin Plate: IC Coke.....	\$ c. \$ c.	Zanzibar, No. 1.....	\$ c. \$ c.	Broken Lots.....	\$ c. \$ c.
1 and 1 1/2 in. per lb.....	0 08 1/2 0 08	IC Charcoal.....	4 40 4 60	No. 2.....	0 19 0 23	Single Brils.....	0 17 0 17 1/2
1 1/2 " 1 1/2 ".....	0 07 0 07 1/2	IX.....	5 00 5 25	Slaughter, No. 1.....	0 25 0 25		0 17 1/2 0 18
2 " 2 ".....	0 07 0 06 1/2	LXX.....	6 75 7 10	Harness.....	0 32 0 34	Ostrich Plumes (wild.)	
2 1/2, 3 in. and up.....	0 08 0 00	DC.....	8 50 9 00	Upper Heavy.....	0 39 0 37	Cape, Nos. 1 to 2, p. lbs.....	200 200
Flat & Sharp Press'd N's:		DX.....	4 25 4 50	Light.....	0 33 0 35	Mongador, Nos. 1 to 2.....	150 250
1 and 1 1/2 in. per lb.....	0 10 1/2 0 09 1/2	LXX.....	8 00 8 25	Grained Uppr.....	0 34 0 33	Egypt, Nos. 1 to 3.....	0 60 250
1 1/2 " 1 1/2 ".....	0 09 1/2 0 08 1/2	Russ. Sheet Iron.....	0 10 1/2 0 11	Scotch Grain.....	0 37 0 42	Domestic Prime.....	100 200
2 " 2 ".....	0 08 1/2 0 07 1/2	Anchors, per lb.....	4 75 5 75	Rip Skins, French.....	0 75 0 95	Tames.....	0 50 100
2 1/2 " 2 1/2 ".....	0 17 0 07	Lion & Crown, 1 in. Sheets.....	3 00 4 25	Canada, Rip.....	0 65 0 75	Natural Grey Boos, doz.....	0 50 0 60
3 in. and up.....	0 08 1/2 0 00	Lead: Pig, per 100 lbs.....	4 50 4 75	Hemlock Calf.....	0 45 0 55	Disc. 5 p.c. 30 days.....	0 50 0 60
Aven S.S. & D.S.:		Sheet.....	5 75 6 00	French Calf.....	0 70 0 85		
Dis. 25 to 30 p.c.....	11 00 13 00	Shot.....	5 75 6 00	Spits, Light & Medium.....	0 60 0 70	Meats, Eggs, &c.	
Horse Nails: 7 lb. size.....	0 22 0 00	Lead Pipe, per 100 lbs.....	5 75 6 25	Heavy.....	0 95 1 50	Fork, Mess, Western.....	17 00 17 50
" " 8 lb. ".....	0 21 0 00	Zinc: Sheet, lb.....	4 75 5 40	Swall.....	0 23 0 28	Hans, City Cured.....	0 13 0 14
" " " P & F, Bright.....	0 20 0 24	Roaster: Canada Blasting.....	3 60 0 00	Leather Board, Canada.....	0 21 0 25	Lard, in cabs.....	0 11 0 11 1/2
55 to 57 1/2 p.c. dis.....	0 22 4 00	F. F. to F. F. F.....	4 75 5 00	Emmelled Cow, per ft.....	0 16 0 20	Bacon, per lb.....	0 11 0 11 1/2
Galvanized Iron: No. 21.....	0 06 0 08 1/2	Barbed wire per lb.....	0 07 1/2 0 08 1/2	Patent.....	0 08 0 12	Eggs, strictly Fresh.....	0 28 0 28
" " " No. 28.....	0 06 1/2 0 07 1/2	Hides and Skins.....	8 00 0 00	Pebble Grain.....	0 15 0 17	Head lots.....	0 23 0 24
" " " No. 24.....	0 07 0 07 1/2	Green tides, No. 1, p. 100 lbs.....	7 10 0 10	B. Calf.....	0 14 0 15	Tallow, Rendered.....	0 04 1/2 0 09
Fig Iron: Siemens No. 1.....	21 00 0 00	" " No. 2.....	6 00 0 00	Brush (Cow) Kid.....	0 14 0 16	" Rough.....	0 04 1/2 0 07 1/2
Coltness.....	21 00 21 50	" " No. 3.....	7 00 0 00	Ruff.....	0 14 0 16	Mess Beef, per brl.....	3 00 18 00
(alder).....	20 60 20 75	Hamilton, No. 1.....	8 75 9 00	Russets, Light.....	0 35 0 40	Potatoes per bag.....	0 90 0 00
Langloan.....	20 75 21 00	" " 2.....	7 75 8 00	" Heavy.....	0 30 0 35	Turnips " brl.....	1 20 0 00
Summerlee.....	20 60 21 00	Toronto, " 1.....	9 00 9 25	Oil 2.....	0 20 0 25	FISH.	
Guthrie.....	20 00 20 50	" " 2.....	8 50 8 75	Cod Oil, Newfoundland.....	0 62 0 65	Labrador Herrings No. 1.....	0 00 0 00
Carnbroe.....	00 00 20 00	Western Buff, No. 1.....	9 50 0 00	Straw's Oil, American.....	0 67 0 60	" No. 2.....	4 00 4 50
Eglinton.....	18 50 19 00	" " 2.....	8 00 8 25	Srawl Seal.....	0 67 0 65	Mackerel No. 1.....	00 00 10 00
Hewattie.....	22 50 24 00	Dry Salted, No. 1.....	16 80 0 00	S. R. Pale Seal.....	0 75 0 80	" No. 2.....	00 00 0 00
Bar Iron: per 100 lbs.....	1 00 2 00	" " 2.....	14 50 0 00	Pale Seal, Ordinary.....	0 67 1/2 0 70	Whitefish.....	5 80 6 00
Best Refined.....	2 16 2 25	Lamb & Sheepskins, each.....	0 70 0 80	Lard Oil, Extra.....	0 90 0 95	Green Cod No. 1.....	5 80 6 00
Siemens.....	2 20 2 25	Catkins, per lb.....	0 19 0 20	" No. 1.....	0 85 0 90	DBX.....	5 00 5 25
Swaves.....	4 25 4 50	Wool.	0 21 0 22	Linseed Raw.....	0 88 0 90	Oysters.....	2 50 4 00
Sheet Iron to No. 20.....	2 50 2 60	Fulled, unsorted.....	0 23 0 25	" Bolted.....	0 01 0 03	Manuf's of Cotton.	
Boiler Plates.....	2 50 3 00	" Extra Super.....	0 30 0 33	Olive Machinery.....	1 00 1 10	Hochelaga.	
Hoops and Bands.....	2 50 2 75	" B Super.....	0 24 0 27	" Eating.....	1 80 2 10	(Lrown Sheeting)	
Canada Plates: Hatton.....	0 00 0 00	" C.....	0 19 0 21	" qt., per case.....	2 75 3 00	A.....	0 50 0 00
Fenn, and W. J. & Co.....	3 15 3 25	Australian.....	0 22 0 23	" lbs.....	3 50 8 75	B.....	1 00 1 00 1/2
Iron Wire: No. 6, p. 100 lbs.....	1 75 1 85	Cape.....	0 17 0 19 1/2	" Luce, Flasks.....	4 00 4 20	G.....	0 04 0 10
" " No. 9.....	2 10 2 20	Leather (at 6 month.....	4 25 0 27	" Antoini's qts., case 1 doz.....	7 25 0 00	H.....	0 07 0 00
" " No. 12.....	2 50 2 60	No. 1, B. A. Sole.....	0 22 0 24	" pts.....	3 25 0 00	DI.....	0 07 0 00
" " No. 16.....	3 25 3 50	No. 2, B. A. Sole.....	0 24 0 35	" Spirits Turpentine, brls.....	0 61 1/2 0 62 1/2	HH.....	0 08 0 00
Wro't Iron pipe 6 3/4 to 5 p.c.d.....	0 28 0 41	No. 1 Ordinary Sole.....	0 21 0 28	" Whole Refined.....	0 70 0 75	HH.....	0 08 0 00
Steel, cast per lb.....	1 75 1 02	No. 2.....	0 20 0 21	Cod Oil.....	0 13 1/2 0 00	XXX.....	0 04 0 00
" Spring 100.....	8 25 8 50	Buffalo Sole, No. 1.....	0 18 0 19	Imp. Gals. f.o.b. (Petrolia).....	10 2 0 00	W.....	0 10 0 00
" Tire.....	8 25 8 50	No. 2.....	0 22 0 23	Car Lots in Store.....	10 2 0 00	MR.....	0 10 0 00
" Sleigh Shoe.....	2 50 2 63	China " No. 1.....	0 19 0 21			X 86 Tw ll.....	0 10 1/2 0 00
" Blister, p. lb.....	0 08 0 10	" " No. 2.....	0 19 0 21				

* Discounts on Nails apply only for immediate delivery, and for quantities named of each kind separately. Terms for cut. casing, box and shock, fuelling and Tobacco box; also for Clinch and Pressed, and Barrel Nails. Net cash within 30 days; or 4 months Note, adding interest from the date of delivery at seven per cent. Discount on Bolts, Carriage, Tire and Machine, 70 to 75 per cent.

Guelph Advertisements.

SKATES!
ROYAL CLUB STEEL SKATES,
 Hardened & Polished, Plated & Extra Finished
IRON SKATES,
 CAST CLAMP. CAST CLUB,
 SAW SETS, MORRILL PATTERN.
 MANUFACTURED BY
WM. RUSSELL,
 Guelph Sewing Machine and Novelty Works.
 The Trade supplied. Guelph, Ont.

GUELPH CARPET WORKS.

J. & A. ARMSTRONG & CO.
 MANUFACTURERS OF
WOOL UNION, AND DAMASK CARPETS
 OF NEW PATTERNS AND DESIGNS,
 GUELPH, Ont.

ALWAYS THE BEST
THE RAINER PIANO.
 Where we have no Regular Agent, the usual Agent's discount will be allowed to Cash Purchasers.
 Catalogues Free. Address:
 Rainer, Sweetnam & Hazelton
 Guelph, Ont.
AGENTS WANTED.

Guelph Advertisements.

SUPERIOR TONE.
T. JAMES & CO. ORCAN
 MODERATE PRICE
 BEST IN THE MARKET.
ROYAL & CO. GUELPH, ONT.
 FINE FINISH.

McCRAE & CO.,
 YARN SPINNERS, HOSIERS' and
 WOOLEN Manufacturers.
KNITTING YARNS,
 Of every kind, in Cotton, Union and Woolen
 GUELPH, Ont.

HUGH WALKER & SON,
 AGENTS FOR
 McEwan's Celebrated Finnan Haddies
 And Mallory's, Diamond Brand,
BALTIMORE OYSTERS,
 GUELPH, ONT.

Galt Advertisements.

CANT, LAIDLAW & CO.,
 GALT, ONT.
 Awarded the
GOLD MEDAL
 For Collection
 of
 Wood-Working
 Machinery and
 Improvements,
 AT
 Canada's Great Fair,
 Toronto, 1883,
 And GOLD MEDAL
 AT
 Western Fair,
 London, 1883.
 Send for Prices
 and Terms.

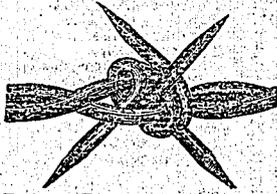
THE GALT FOUNDRY
 Engine and Machine Works,
WOOD WORKING MACHINERY,
ENGINES (Slide Valve, or Corliss
BOILERS, SHAFING,
HANGERS AND PULLEYS,
COWAN & CO.,
 GALT, Ont.

Leading Wholesale Trade.

BARB WIRE FENCING

FIRST PRIZE awarded us at the Exhibition held in Montreal, September, 1892, and SILVER MEDAL for the Machine used in the manufacture of same.

THE MANITOBA



Four-Point Barb Calvanized steel Wire Fencing.

Ordinary Fencing Barbs, 7 1/2 inches apart. Hog Wire for bottom line, Barbs 4 1/2 inches apart.

Plain Twisted Wire Fencing, without Barbs, at **REDUCED RATES.**

Send for Circulars and Price Lists.

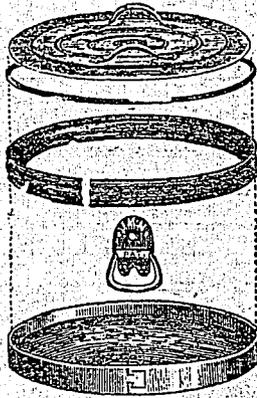
THE

CANADA WIRE Co.

H. R. IVES, President and Manager,
QUEEN STREET, Montreal.

J. M. WILLIAMS & CO.

HAMILTON.



MONITOR

Can Trimmings
15, 20, 25,
30 & 40
GALLONS.

Our can bottoms are made of the best charcoal Steel Plate.

THE BEST IN THE MARKET.

Send for prices and discounts.

Legal.

Toronto.

BLAKE, KERR, BOYD & CASSELS,

BARRISTERS, &C.

Edward Blake, Q.C. J. K. Kerr, Q.C. J. A. Boyd, Q.C.
Walter Cassels, W. R. Muloch, C. J. Holman, F. Cassel.

THE

BELL TELEPHONE CO.

OF CANADA

Incorporated by Act of Parliament, 1880.

President: - - - ANDREW ROBERTSON.

Vice-President and Managing Director: C. F. SISK.

Secretary-Treasurer: - - - C. P. SOLATER.

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

THE BELL TELEPHONE COMPANY OF CANADA.—MONTREAL.

100

ON E HUNDRED

Pianos and Organs

In stock for the

HOLIDAYS,

At our

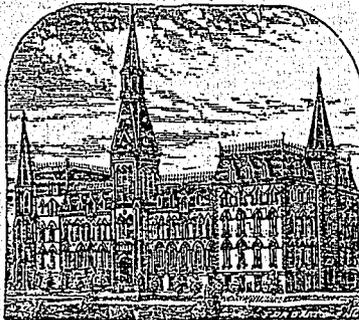
Wholesale and Retail Salesrooms,

280 NOTRE DAME ST.

MONTREAL.

L. E. N. PRATTE,

General Agent for the
Dominion Organ and Piano Co'y.



ALMA LADIES' COLLEGE,
ST. THOMAS, ONT.

Buildings and Furnishings the Finest in the Dominion. Chartered by Act of Parliament.

Full Staff (14) of Thoroughly qualified and experienced teachers. Board, Room, Light and Laundry, with tuition cost in the Preparatory Department only \$38.00; \$42.00 in the Academic; and \$45.00 in the College. The same with Music and Drawing costs only \$190.00 a year in advance.

Students may enter Nov. 15th '83, or Jan. 4th, '84.

For information or admission, address

Principal **AUSTIN, B.D.**

Legal.

London, Ont.

GIBBONS & McNAB,

BARRISTERS AND SOLICITORS,
Office Cor. Richmond and Carling Streets.
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Montreal, Ont.

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Attorney, Solicitor, &c.

Mount Forest, Ont.

M. O. MACGREGOR,

ATTORNEY, SOLICITOR &c.

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ABBOTT, TAIT & ABBOTTS,

ADVOCATES,
North British Chambers, 11 Hospital street.

E. A. D. MORGAN, B.C.L.

ADVOCATE, BARRISTER, &c.
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P. O. Box 310.

R. T. HENEKER, L.L.L.,

ADVOCATE,
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Montreal Advertisements.

ESTABLISHED IN 1861.

J. H. LEBLANC,

WHOLESALE DEALER IN

OSTRICH AND VULTURE FEATHERS

OFFICE AND FACTORY:

547 CRAIG STREET, 547.

P.S.—The Trade is respectfully requested to remember the following:

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

Leading Hotels in Canada.

ST. LAWRENCE HALL.

THIS HOTEL WAS OPENED on the First of May, 1879, by the former Proprietor, so long and favorably known throughout Canada, the United States and British Empire, who has spared no expense in entirely Re-Furnishing the whole House; also adding ALL MODERN IMPROVEMENTS, which will considerably enhance the already enviable popularity of this First-class Hotel.

H. HOGAN, Proprietor.
S. MONTGOMERY, Manager

THE RUSSELL,

OTTAWA.

THE PALACE HOTEL OF CANADA

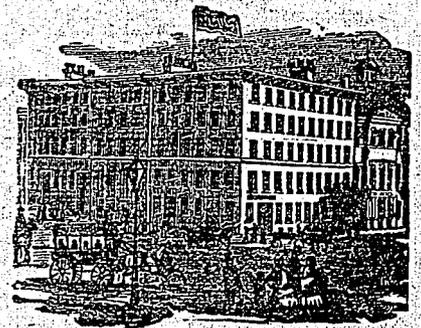
This magnificent new Hotel, fitted up in the most modern style, is now Re-opened. The Russell contains accommodation for over FOUR HUNDRED GUESTS, with passenger and baggage elevators, and commands a splendid view of the city, Parliamentary grounds, river and canal. Visitors to the Capital having business with the Government find it most convenient to stop at the Russell, where they can always meet the leading public men. The entire Hotel is supplied with escapes, and in case of fire the re-would not be any confusion or danger. Every attention paid to Guests.

JAS. A. GOUIN,

PROPRIETOR.

ST. LOUIS HOTEL,

THE RUSSELL HOTEL CO., PROPRIETORS,



WILLIS RUSSEL, President. . . QUEBEC.

This Hotel, which is unrivalled for size, style and locality in Quebec, is open throughout the year for pleasure and business travel.

GALT—IMPERIAL HOTEL,

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

GALT—QUEEN'S HOTEL,

The Hotel of the Town. Telephone, Gas, Billiard Parlour, Electric Bell. Rates \$1, \$1.50, \$2.00 per day, Special rates to Tourists. C. LOWELL, Prop.

BRANTFORD.—KERBY HOUSE.

Every accommodation for Commercial Men. Palmer, Proprietor.

WHOLESALE PRICES CURRENT.—THURSDAY, DECEMBER 27th, 1883.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
C Drill.....	\$ c. \$ c.	AB Blue.....	0 11 1/2 0 00	Basswood.....	\$ c. \$ c.	Jules Duret & Co.....	\$ c. \$ c.
M.....	0 10 1/2 0 00	B Brown.....	0 15 0 00	Black Walnut, culls.....	16 00 19 00	gal.....	4 00 4 50
RR 8/4 Brown Sheeting	0 25 0 00	B 1/2 Brown.....	0 17 0 00	Do do 1st & 2nd.....	60 00 65 00	case.....	9 50 9 50
XX do.....	0 30 0 00	S 1/2 Brown.....	0 20 0 00	Do do 1st quality	100 00 110 00	Pinet, Castillon & Co.....	8 50 8 50
Seamless Bags.		Brown Sheeting.		Cedar, round, lineal foot.....	110 00 120 00	Pinet, Castillon & Co.....	8 50 8 50
C.....	24 00 0 00	A Caledonia.....	0 04 1/2 0 00	Cedar, flat, lineal foot.....	00 06 00 10	A. Mignon & Co., Gal.....	3 50 3 50
B.....	26 00 0 00	Canada.		Cedar, square, lineal foot.....	00 04 00 05	Case.....	8 00 8 50
Bleached Shirting, BB.....	0 10 0 00	Canada.		Elm, soft, 1st.....	90 07 00 09	M. Boitard, Gal.....	7 00 8 00
Cantons.		Canada.		Elm, 1 to 3 in., M.....	15 00 17 00	Case.....	7 00 8 00
A Brown.....	0 08 1/2 0 00	Canada.		Hemlock, timber, M.....	8 00 9 00	Cheaper shippers.....	2 50 2 75
B Brown.....	0 09 1/2 0 00	Canada.		Maple, hard, M.....	14 00 15 00	Case.....	6 00 6 50
C Brown.....	0 10 1/2 0 00	Canada.		Soft, do.....	20 00 22 00	Irish Whiskey—Roe's case	7 75 9 75
H Brown.....	0 19 1/2 0 00	Canada.		Oak, M.....	16 00 00 00	Dunville.....	6 50 7 00
Bleached.....	16 00 0 00	Canada.		Pine, clear, M.....	40 00 45 00	Mitohella.....	6 00 9 50
Bleached Shirting.		Canada.		2nd quality, do.....	35 00 40 00	Scotch Whiskey, case-qts	5 50 7 50
GA Bleached Shirting.....	0 10 1/2 0 00	Canada.		Shipping Culls.....	22 00 25 00	Glenshiel, qts and Pts.....	8 00 8 50
CE do do.....	0 11 1/2 0 00	Canada.		Mill do.....	12 00 14 00	Ross' Dew Ben Wyvis, Case	7 20 8 20
CB do do.....	0 11 1/2 0 00	Canada.		Lath, M.....	7 00 9 00	Gal.....	2 50 3 25
CC do do.....	0 12 1/2 0 00	Canada.		Spruce, 1 to 2 in., M.....	1 75 0 00	Enoree.....	5 50 6 00
NP do do.....	0 14 0 00	Canada.		Tobacco (In Bond.)	10 00 12 00	Jamaica Rum per imp. gal.	2 50 2 90
AD Night Gown Twill.....	0 13 0 00	Canada.		Black, Chewing in boxes..	0 18 1/2 0 20	Geneva Spirits.....	1 65 2 10
Valleyfield, Bleached.		Canada.		Black, Chewing in caddies	0 20 0 21 1/2	Green c'ses	3 40 4 00
W.....	0 07 0 00	Canada.		Mahoganies, Smoking.....	0 21 1/2 0 22 1/2	Red cases..	7 50 7 75
A.....	0 07 1/2 0 00	Canada.		Do Chewing.....	0 21 1/2 0 22 1/2	Champagne	
AA.....	0 08 0 00	Canada.		Bright, Smoking.....	0 17 0 22	G. H. Mumm, Dry Verzen'y	28 50 28 00
M.....	0 09 1/2 0 00	Canada.		Fancy Bright Smoking.....	0 32 0 35	Pommery.....	28 00 27 50
SM.....	0 09 1/2 0 00	Canada.		(Duty Paid.)		Bollinger.....	28 00 27 50
AW.....	0 11 1/2 0 00	Canada.		Black, chewing boxes 10's	0 31 1/2 0 35	Ayala, Ex dry.....	28 00 30 00
MM.....	0 11 1/2 0 00	Canada.		Do Navy, Cads, 3's, 6's	0 31 1/2 0 35	Sherries.....	1 50 5 50
SS.....	0 12 1/2 0 00	Canada.		& 10's	0 31 1/2 0 35	Port.....	1 50 5 50
C Cheese Cloth.....	0 06 0 00	Canada.		Mahogany Chewing 6's & 8's	0 33 1/2 0 35	Graham's.....	2 50 6 50
C Butter Cloth.....	0 06 0 00	Canada.		Solace, Common.....	0 32 0 35	R. Van Zellar's.....	2 10 5 50
H Interlining.....	0 06 0 00	Canada.		Solace Fair.....	0 35 0 37	Polce Island Wines.....	1 44 1 65
A Wiggins (all colors).....	0 08 1/2 0 00	Canada.		" Good.....	0 45 0 49	Claret, (cas.).....	3 50 & up
Stormont.		Canada.		Bright Smoking, 3's & 5's	0 45 0 49	Tarragon Forts. imp. gal.	1 10 1 80
Striped Ticking.		Canada.		Do Fancy.....	0 47 0 55	Burgundy.....	10 00 23 00
A.....	0 11 0 00	Canada.		American Fancy ch and sm	0 70 0 95	L. Latour's, Still, Case..	16 00 17 50
AA.....	0 13 0 00	Canada.		Wines, Liquors etc.		Sparkling	Duty In Paid Bond
S.....	0 14 0 00	Canada.		Ale English.....	2 35 2 40	Can. Spirits, Imp. gallon,	
SB.....	0 15 0 00	Canada.		Domestic.....	1 60 1 65	Alcohol— 65 O. P.	2 71 1 04
W.....	0 17 0 00	Canada.		Domestic.....	0 80 1 15	" Pure Spirits "	2 72 1 05
AAA.....	0 19 0 00	Canada.		Domestic.....	0 60 0 75	" 50 "	2 47 0 95
M.....	0 23 0 00	Canada.		Domestic.....	2 40 2 45	" 25 U. P.	1 29 0 58
Checks.		Canada.		Domestic.....	1 50 1 60	Whiskeys.—Family Proof.	1 39 0 58
A, Nuns' Stripes.....	0 13 0 00	Canada.		Domestic.....	1 48 1 50	Old Bourbon.....	1 39 0 58
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