

Technical and Bibliographic Notes / Notes techniques et bibliographiques

The Institute has attempted to obtain the best original copy available for scanning. Features of this copy which may be bibliographically unique, which may alter any of the images in the reproduction, or which may significantly change the usual method of scanning are checked below.

L'Institut a numérisé le meilleur exemplaire qu'il lui a été possible de se procurer. Les détails de cet exemplaire qui sont peut-être uniques du point de vue bibliographique, qui peuvent modifier une image reproduite, ou qui peuvent exiger une modification dans la méthode normale de numérisation sont indiqués ci-dessous.

- Coloured covers /
Couverture de couleur
- Covers damaged /
Couverture endommagée
- Covers restored and/or laminated /
Couverture restaurée et/ou pelliculée
- Cover title missing /
Le titre de couverture manque
- Coloured maps /
Cartes géographiques en couleur
- Coloured ink (i.e. other than blue or black) /
Encre de couleur (i.e. autre que bleue ou noire)
- Coloured plates and/or illustrations /
Planches et/ou illustrations en couleur
- Bound with other material /
Relié avec d'autres documents
- Only edition available /
Seule édition disponible
- Tight binding may cause shadows or distortion
along interior margin / La reliure serrée peut
causer de l'ombre ou de la distorsion le long de la
marge intérieure.
- Additional comments /
Commentaires supplémentaires:

Continuous pagination.

- Coloured pages / Pages de couleur
- Pages damaged / Pages endommagées
- Pages restored and/or laminated /
Pages restaurées et/ou pelliculées
- Pages discoloured, stained or foxed/
Pages décolorées, tachetées ou piquées
- Pages detached / Pages détachées
- Showthrough / Transparence
- Quality of print varies /
Qualité inégale de l'impression
- Includes supplementary materials /
Comprend du matériel supplémentaire
- Blank leaves added during restorations may
appear within the text. Whenever possible, these
have been omitted from scanning / Il se peut que
certaines pages blanches ajoutées lors d'une
restauration apparaissent dans le texte, mais,
lorsque cela était possible, ces pages n'ont pas
été numérisées.

THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 16.

MONTREAL, FRIDAY, APRIL 27, 1883.

No. 10.

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,
- Hochelega, 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 CORISTINE & CO.

Warehouse; 471 to 477

ST. PAUL STREET, MONTREAL.

Leading Wholesale Houses of Toronto

CANADIAN MANUFACTURES.

JOHN MACDONALD & CO.

TORONTO, AND MANCHESTER, ENGLAND

Owing to the large and increasing demand for the CELEBRATED "QUEEN CITY"

GREY COTTON,

they deem it imperative to ask Manufacturers and the General Trade to place their orders early, so as to ensure regular delivery.

Every Bale and Piece is up to the full Standard Weight.

Superior in Make and Finish to any other domestic.

The most pronounced Value in the Market.

Canadian Tweeds

From the leading looms of the Dominion. Large purchases having been made on the most favorable Cash Terms, Merchant Tailors and the Trade have the most undoubted value guaranteed to them.

Sample Orders for "Queen City" Cotton valued.

WAREHOUSES.

21, 23, 25 and 27 Wellington St. East, Toronto.
28, 30, 32 and 34 Front Street " "

30 Faulkner St., Manchester, England.
Toronto, April, 1883.

M. FISHER SONS & CO.

MONTREAL.

FISHER & CO., Huddersfield, Eng.,

WOOLLEN MANUFACTURERS

And MERCHANTS.

Spring and Summer TWEEDS,

SCOTCH, ENGLISH, &c.,

Worsted and Fancy Suitings in

Latest Styles and Newest

Colourings.

Ladies' Cashmere Dress Goods.

Black and Coloured.

Stock will be large and well assorted through out the season.

184 MCGILL STREET.

Leading Wholesale Houses of Montreal

BABY CARRIAGES.

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

H. A. NELSON & SONS.

56 & 58 Front St. West, | 59 to 63 St. Peter St.,
TORONTO. | MONTREAL

Wholesale Dealers in

European and American

Fancy Goods,

Clocks,

Smallwares, &c.

Manufacturers of

Brooms and Woodenware.

S. GREENSHIELDS, SON & CO.

WHOLESALE

DRY GOODS

MERCHANTS,

MONTREAL,

Have removed to their former Warehouse,
Corner of

VICTORIA SQUARE

AND

CRAIG STREET,

Which has been

ENLARGED AND IMPROVED.

The Chartered Banks.

Bank of Montreal.

NOTICE is hereby given that a Dividend of

Five per Cent.

Upon the Paid-up Capital Stock of this institution has been declared for the current half year, and that the same will be payable at its Banking House in this city, and at its Branches, on and after

Friday, the First day of June next.

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

The Annual General Meeting of the Shareholders will be held at the Bank on

Monday, the Fourth day of June next.

The chair to be taken at one o'clock.

By order of the Board,

W. J. BUCHANAN, General Manager.

Montreal, 20th April, 1883.

EXCHANGE BANK OF CANADA.

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

HEAD OFFICE, - MONTREAL.

DIRECTORS.

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

Henry Bulmer.

BRANCHES.

Hamilton, Ont. - - C. M. Connors, 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.
BORNEO:—Meyerck National Bank.
Sterling and American Exchange bought and sold.
Interest allowed on Deposits.
Collections made promptly, and emitted for at current rates.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Incorporated by Royal Charter.

Paid-up Capital, £1,000,000 Sterling.

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

COURT OF DIRECTORS.

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

Secretary—A. G. WALLIS.

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

R. H. GRINDLEY, General Manager.

W. H. NOWERS, Inspector.

Branches and Agencies in Canada.

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

Agents in the United States:

New-York.—D. A. McTavish and H. Siskeman, Agents.

CHICAGO.—H. M. Brendon, Agent.

SAN FRANCISCO.—W. Lawton & C. R. Taylor, Agents.

PORTLAND, Oregon.—H. M. J. McMichael, Agent.

LONDON BANKERS.—The Bank of England and Messrs. Glyn & Co.

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

The Molsons Bank.

INCORPORATED BY ACT OF PARLIAMENT, 1855.

Capital paid-up, \$2,000,000. Res. \$425,000.

HEAD OFFICE, MONTREAL.

Directors.

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

Branches of the Molsons Bank.

Brockville, Meaford, Toronto,
Clinton, Morrisburg, St. Thomas,
Exeter, Owen Sound, Sorol, P.Q.
Ingersoll, Ridgetown, Trenton.
London, Smith's Falls, Waterloo, Ont.

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, 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, Messrs. Kidder, Peabody & Co.; 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.

NOTICE is hereby given that a dividend of Three and One-Half per Cent.

For the Current Half Year, being at the rate of

Seven per cent. per annum,

Upon the paid-up Capital Stock of this Institution has been declared, and that the same will be payable at its Banking House in this city, on and after

Friday, the 1st day of June next.

The Transfer Books will be closed from the

17th to the 31st May next,

both days inclusive.

The Annual General Meeting of the Shareholders will be held at the Bank on

Wednesday, the 20th day June next.

The Chair to be taken at Twelve o'clock noon.

BY ORDER OF THE BOARD,

G. HAGUE, GENERAL MANAGER.

Montreal, April 25th, 1883.

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

The Ontario Bank.

CAPITAL . \$1,500,000.

HEAD OFFICE, - - - - TORONTO.

DIRECTORS:

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

C. HOLLAND, General Manager.

BRANCHES.

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

AGENTS.

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

The Chartered Banks.

THE CANADIAN
Bank of Commerce.

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

DIRECTORS.

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

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

BRANCHES.

Ayr	Goderich	St. Catharines
Barris	Guelph	Sarnia
Bellefleur	Hamilton	Sarnia
Berlin	London	Simcoe
Brantford	Lucan	Stratford
Chatham	Montreal	Stratroy
Collingwood	Norwich	Thorold
Dundas	Orangeville	Toronto
Dunville	Ottawa	Walkerton
Durham	Paris	Windsor
Galt	Peterboro'	Woodstock.

Commercial credits issued for use in Europe, the East and West Indies, China, Japan, and South America.
Sterling and American Exchange bought and sold. Collections made on the most favorable terms. Interest allowed on deposits.

BANKERS.

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

IMPERIAL BANK
OF CANADA.

Capital Paid up - - - - - \$1,310,000
Reserve Fund - - - - - 460,000

DIRECTORS:

H. S. HOWLAND, Esq., *President.*
T. R. MERRITT, Esq., *Vice-President.* St. Catharines,
Hon. 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, Wolland, Winulpeg
Woodstock, Brandon.
Drafts on New York and Sterling Exchange
bought and sold. Deposits received and interest
allowed. Prompt attention paid to collections.

EASTERN TOWNSHIPS BANK.

AUTHORISED CAPITAL,..... \$1,600,000
CAPITAL PAID IN May 15, 1890..... 1,27,659
RESERVE FUND..... 270,000

Board of Directors.

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

Branches.

Waterloo,	Richmond,
Coaticook,	Stanstead.
Cowansville	Granby.
	Farnham.

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

The Chartered Banks.

THE BANK OF TORONTO,
CANADA.

Incorporated 1855.

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

DIRECTORS:

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

HEAD OFFICE, TORONTO.

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

BRANCHES.

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

BANKERS.

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

Collections made on the Best Terms.

LA BANQUE NATIONALE.

HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP 2,000,000

DIRECTORS.

HON. ISIDORE THIBAudeau, *President.*
JOSEPH HAMEL, Esq., *Vice-President.*
Hon. P. GARUEN, E. Baudet, Esq. M. P. P.
T. LeDroit, Esq. M. W. Bryle, Esq.
U. Tessier jr, Esq. P. LAFRANCE, *Cashier.*
HONORARY DIRECTOR:—Hon. J. R. Thibaudau,
Montreal.

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

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

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

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

LA

BANQUE JACQUES-CARTIER,

HEAD OFFICE, - MONREAL.

Capital Authorized, - - - - - \$600,000.
Capital Subscribed, - - - - - 600,000.

DIRECTORS:

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

Lucien Hunt, Esq.

A. E. LEMARTIGNY, *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, P. Q., F. Frich, *Agent.*
Agents in New York: National Bank of the Republic.
Agents in London, Eng.: Glyn, Mills, Currie & Co.

THE MARITIME BANK

—OF THE—

DOMINION OF CANADA.

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

Board of Directors.

THOS. MACLELLAN, *President.*
LEB. BOISFORD, M.D., *Vice-President.*
ROBT. CRUIKSHANK (of Jardine & Co., Grocers).
JER. HARRISON (of J. & W. F. Harrison, Flour Merchants).
JOHN H. PARKS (of Wm. Parks & Son, Cotton Manufacturers).
JOHN TAPLEY (of Tapley Bros., Indiantown).
HOW. D. TROUP (of Troup & Son, Shipowners).
CASHIER, - ALFRED RAY.
AGENCY—FREDERICTON: A. S. Murray, Agent.
" - WOODSTOCK: G. W. VAWWART, "

The Chartered Banks.

The Western Bank of Canada.

HEAD OFFICE, OSHAWA, ONT.

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

BOARD OF DIRECTORS.

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

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

Loan Societies.

Montreal Loan & Mortgage Co.

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.

DEBENTURES.
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 Parliament to invest the Debentures of this Company.

GEORGE W. CRAIG, *Manager.*

OFFICE 181 ST. JAMES STREET, MONTREAL.

THE HAMILTON

Provident & Loan Soc'y.

GEORGE H. GILESPIE, Esq., *President.*
JOHN HARVEY, Esq., *Vice-President.*

Subscribed Capital..... \$350,000.00
Paid-up Capital..... 1,100,000.00
Reserve and Surplus Profits..... 97,000.00
Total Assets..... 2,600,000.00

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

Office: Cor. of King and Hughson Sts., HAMILTON, CANADA.
H. D. CAMERON, *Treasurer.*

Dominion Savings & Investment Soc.,

LONDON, ONT.,

INCORPORATED, - 1872.

Capital, - - - - - \$1,000,000.00
Subscribed, - - - - - 1,000,000.00
Paid-up, - - - - - 661,982.86
Reserve Fund, - - - - - 140,000.00
Contingent Fund, - - - - - 2,606.54
Loans made on farm and city property, on the most favorable terms.

Municipal and School Section Debentures purchased.
Money received on deposit and interest allowed thereon.
F. B. LEYS, *Manager*

Oceanic Steamships.

Allan Line.



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

1883. Winter Arrangements. 1883.

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

Vessels.	Tonnage.	Commanders.
Numidian.....	6,100	Building.
Immovorian.....	4,000	Capt. J. G. Stephen.
Parisian.....	5,400	" James Wylie.
Sardinian.....	4,650	" J. E. Dutton.
Trojanian.....	4,100	" R. Brown.
Sarmanian.....	8,670	" John Graham.
Crossian.....	4,000	Lt. W. H. Smith, R.N.R.
Moravian.....	8,670	Lieut. F. Archer, R.N.R.
Peruvian.....	3,400	Capt. Jos. Ritchie.
Nova Scotian.....	3,870	" W. Richardson.
Hiernian.....	3,434	" Hugh Wylie.
Caspian.....	8,200	Lt. B. Thomson, R.N.R.
Austrian.....	2,700	Lieut. R. Barrett, R.N.R.
Nestorian.....	7,700	Capt. D. J. James.
Prussian.....	3,000	" Alex McDougall.
Sandhuviann.....	3,000	" John Parks.
Buenos Ayrean.....	3,800	" Jas. Scott.
Coraen.....	4,000	" Barclay.
Greenian.....	3,600	" C. E. LeGallais.
Manitoban.....	3,150	" McNeil.
Canadian.....	2,600	" C. J. Monzie.
Phoenician.....	2,800	" J. Brown.
Waldensian.....	2,600	" H. F. Moore.
Lacorne.....	2,200	" John Kerr.
Newfoundland.....	1,500	" Mylne.
Aedean.....	1,350	" R. McGrath.

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

The Steamers of the LIVERPOOL MAIL LINE

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

FROM HALIFAX:

Nesorian.....	Saturday, April 21
Peruvian.....	Saturday, April 28
Sarmanian.....	Saturday, May 5
Parisian.....	Saturday, May 12

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

FROM PORTLAND TO LIVERPOOL.

Peruvian.....Thursday, April 26
At ONE o'clock P.M., or on the arrival of the Grand Trunk Railway Train from the West.

FROM BALTIMORE.

Hiernian.....	Friday, April 20
Sarmanian.....	Monday, April 23
Parisian.....	Monday, May 7

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 Helward Berns, Antwerp; Ruy & Co., Rotterdam; C. Hugo, Hamburg; James Moss & Co., Bordeaux; Flecher & Belmer, Schusselkorb, No. 5, 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. Bourlier, Toronto; Love & Alden, 207 Broadway, New York, and 201 Washington street, Boston, or to

H. & A. ALLAN,

State St., Boston, and 26 Common St., Montreal.

Oceanic Steamships.

DOMINION LINE of STEAMSHIPS



Running in connection with the Grand Trunk Railway of Canada

Tons.	Tons.
Montreal.....	2,284
Dominion.....	3,176
Texas.....	2,700
Quebec.....	2,700
Mississippi.....	2,680
Brooklyn.....	3,000
Toronto.....	3,284
Ontario.....	3,176
Sarnia.....	3,850
Oregon.....	3,850
Vancouver.....	5,700

DATE OF SAILING.

FROM PORTLAND FOR LIVERPOOL:

*Sarnia.....May 3rd.

DATES OF SAILING

FROM QUEBEC TO LIVERPOOL.

Ontario.....	12th May.	Montreal.....	2nd June.
Dominion.....	19th May.	Toronto.....	9th June.
*Oregon.....	26th May.	*Sarnia.....	16th June.

RATES OF PASSAGE FROM QUEBEC.

CABIN.—\$50, \$60, \$65, and \$80; return, \$90, \$105, \$117, and \$144, according to steamer and berth. Intermediate, \$40. Storage, \$24.

Freight stevedores tickets neither cattle nor sheep.

* 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 Bowring, 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. BETHAM, 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.,
82 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.

Owen Sound, Ont.

GEORGE PRICE, Official Assignee for the County of Grey. Agent for the Dominion Telegraph Company, and Vickers' Express. Owen Sound, Ont.

Uxbridge, Ont.

W. M. SMITH, Official Assignee for the County of Ontario. Agent for the Canada Permanent Loan and Savings Company, and Fire Insurance Agent.

Brokers, &c.

ARCH. CAMPBELL,
STOCK and SHARE BROKER,

(Member of the Stock Exchange)

MERCHANTS EXCHANGE BUILDINGS,
Hospital and St. Sacramento Streets
MONTREAL.

Private Banks.

W. MOWAT & SON,
BANKERS,

STRATFORD, ONT. [Established 1863.]

Transact a general banking business. Make a specialty of COLLECTING DRAFTS on business men in this town and vicinity at low rates, and prompt returns. Drafts issued on any banking town in Canada, and on New York, payable anywhere in the United States.

Agents in Canada: The Canadian Bank of Commerce. In United States: The First National Bank New York.

Agents' Directory.

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

R. C. W. MACCUIG, General Insurance Broker, R. 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.

Amherst, N. S.

TOWNSHEND & DICKEY,

Barristers and Attorneys-at-Law, Solicitors and Notaries Public, Bank Building, Amherst, N. S.

Almonte, Ont.

MACDONELL & DOWDALL,
BARRISTERS, ATTORNEYS, SOLICITORS
IN CHANCERY, &c. Solicitors Bank of Montreal,
D. G. MacDonell, M. P. James Dowdall.

Brampton, Ont.

JAMES FLETCHER,
Barrister, Attorney, Solicitor, Conveyancer, &c

Belleville, Ont.

PETERSON & PETERSON,
BARRISTERS, &c.,
Offices: Corner Bridge & Front Sts.

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

Brantford, Ont.

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.

Bradford, Ont.

J. W. H. WILSON,
BARRISTER, ATTORNEY, SOLICITOR, &c.

Carleton Place, Ont.

A. W. BELL, Official Assignee for the County of Lanark, Notary Public and Accountant, &c. &c. Carleton Place, Ont.

Charlottetown, P. E. I.

McLEAN & MARTIN,
Barristers and Attorneys at Law,
Conveyancers, Notaries Public, &c.

Chatham, N. B.

G. B. FRASER, Barrister and Attorney-at-Law, Conveyancer, Notary Public, &c. Vice-Consular Agent for Spain.

Clifton, Ont.

A. G. HILL,
Barrister, Attorney, Solicitor in Chancery, &c. Police Magistrate Niagara Falls, Clifton, Ont.

Clinton, Ont.

W. W. FARRAR,
Division Court Clerk and Conveyancer Insurance Agent. Money to lend and Invested.

Leading Wholesale Trade of Montreal.

STANDLY PENTLAND,
 MANUFACTURERS' AGENT,
 19 ST. PETER ST., MONTREAL,
 AGENT FOR
 THE THREE RIVERS PAPER COMPANY,
 Manufacturers of all kinds of
WRAPPING PAPER, ROOFING, &c.,
 ALSO
 The Canada Extract of Dye Wood Works,
 Manufacturers of Sedimentless Extract of Hemlock
 Bark, Tamarack, &c.

DOMINION PAPER CO'Y.

100 Grey Nun street, Montreal,
 (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 Envelope, 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
 Flour Sack Paper Bags, &c., &c. Paper.
 Special Sizes and Weights made to order
 389 ST. PAUL ST., MONTREAL.

Legal.

Cayuga, Ont.

HENDERSON & SNIDER, Barristers and Attor-
 neys-at-Law, Solicitors in Chancery, Notaries,
 Public Conveyancers, &c., Cayuga, Ont.

Digby, N. S.

T. C. SHREVE, Q. C., (Late Savary & Shreve),
 BARRISTER & ATTORNEY-AT-LAW.
 Notary Public, Conveyancer, etc. Water Street.

Fredericton, N. B.

J. HENRY PHAIR, Barrister and Attorney,
 Office, Queen Street, Fredericton, N. B.

Galt, Ont.

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

Goderich, Ont.

GARROW & PROUDFOOT,
 BARRISTERS, SOLICITORS, &c.,

Guelph, Ont.

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

Hamilton, Ont.

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

J. G. CURELL,

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

Hamilton, Ont.

OSLER, GWYN & TEEZEL,
 BARRISTERS, &c., Hamilton, Ont.
 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 Chan-
 cery and Insolvency, Notary Public, Conveyancer,
 &c. No. 10 Hughson St., south, Hamilton, Ont.

Leading Wholesale Trade.

H. J. FISK & CO.
 Offer to the Wholesale Trade
 their specialties,
SHEEPSKINS
 AND
GOATSKINS.

ROBT. MCCREADY,
 WHOLESALE
BOOT & SHOE
 MANUFACTURER
 21 AND 23 ST. PETER 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. AMATHEWSON
 202 McGill Street.

Legal.

Leamington, Ont.

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

Pictou, Ont.

EDWARDS MERRILL,
 BARRISTER, SOLICITOR, NOTARY PUBLIC,
 &c. Office: Washburn Block, Main St., Pictou.

Leading Wholesale Trade of Montreal'

COCHRANE, CASSILS & CO.
 MANUFACTURERS OF
Boots and Shoes, Wholesale
 CORNER OF
 Craig and St. Francois Xavier Streets,
 M. H. Cochrane, }
 Chas. Cassils, } **MONTREAL.**

JAMES MCCREADY & CO.
 WHOLESALE
BOOT AND SHOE
 MANUFACTURERS,
 35 & 37 WILLIAM STREET.
 MONTREAL.

J. & T. BELL,
 MANUFACTURERS OF
Fine Boots and Shoes
 WHOLESALE,
273 NOTRE DAME STREET.
 MONTREAL.
 Fine made goods, latest styles, equal in finish
 the best American makes, and specially adapted
 town custom.

SHAW BROS. & CASSILS,
TANNERS,
 And dealers in
HIDES AND LEATHER,
426 & 428 NOTRE DAME ST.
 MONTREAL.

Cassils, Stimson & Co.,
 IMPORTERS OF
FOREIGN LEATHERS
PRUNELLAS & SHOE FINDING
 AND
Leather Commission Merchants,
13 & 15 ST. HELEN ST., MONTREAL

ALEXANDER SEATH
 IMPORTER OF
British & Foreign
LEATHERS
 AND
Shoe Manufacturers' Goods,
16 LEMOINE STREET,
 MONTREAL.

Legal.

Kingston, Ont.

E. H. SMYTHE, LL. D.
 BARRISTER, SOLICITOR, &c.
 Special attention to Commercial Collections.

Kincardine, Ont.

J. A. MACPHERSON,
 Attorney, Solicitor, Notary-Public.

Leading Wholesale Trade.

D. Morrice & Co

General Merchants Manufacturers' Agents, &c.,
MONTREAL and TORONTO.

HOCHELAGA COTTONS.

Brown Cottons, and Sheetings, Fine Bleached
Shirtings, Canton Flannels, Yarns & Bags.

STORMONT COTTON CO.

Ducks, Tickings, Checks, &c. Colored Cotton
Yarns.

VALLEYFIELD COTTONS.

Bleached Shirting, Wigans, Slossias, Shoe
Drills, Corset Jeans, &c.

ST. CROIX COTTON MILL.

Fancy Checks, Gingham, Bleached Shirtings,
Wide Sheetting, &c.

WINDSOR COTTON MILL.

Brown Cottons.

STE. ANNE SPINNING CO. (Hochelaga).

Heavy Brown Sheetings.

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

The Wholesale Trade only supplied.

THE**Bolt and Iron Co.**

OF TORONTO

Manufacture every kind of

Carriage and Fancy HeadBolts,
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.

CANADA MARBLE

AND

International Granite Works,

R. FORSYTH, Proprietor,
Manufacturer of

MARBLE & POLISHED GRANITE WORK.

Mill, St. Gabriel Locks, 522 William St.

Office, 130 Bleury St., - MONTREAL.

QUARRIES,

NEAR SARANOQUE, ONT. AND CLAYTON, N.Y.

Importer of Italian and all Foreign Marbles, and
dealer in Floor Tiles, &c.

Leading Wholesale Trade of Montreal.

CANTLIE, EWAN & CO.,

GENERAL MERCHANTS
AND MANUFACTURERS' AGENTS,
MONTREAL AND TORONTO.

Merchants Manufacturing Co., BLEACHED SHIRTING.

Cornwall Manufacturing Co., WHITE & COLORED BLANKETS.

A. Lomas & Son (Sherbrooke), PLAIN AND FANCY FLANNEL.

Almonte Knitting Co., SHIRTS AND DRAWERS.

Thorold Knitting Co., SHIRTS AND DRAWERS.

Canadian Tweed & Etottes, Cotton and Wool Hosiery, &c., &c.

38 St. Joseph Street, Montreal.

13 Wellington Street, East, TORONTO.

E. B. EDDY'S

UNMATCHABLE

MATCHES

IN BOTH

BRIMSTONE AND PARLORS.

Brimstone Matches put up, viz :

{ Telegraph and Telephone.
{ Rubys in 100s, 200s and 300s.

Parlor Matches without Sulphur.

Lion Parlors also in 200s and 300s, put
up expressly for family consumption.
Warranted the finest match in the
known world.

PATENT

Cloth Face Blotting Paper

Pure Cotton Fibre!

No Wood! No Clay!

The best absorbent known.

COLORS: BUFF, BLUE, WHITE.

Full Weight.

Give it a trial.

Send for samples.

MORTON, PHILIPS & BULMER,

Stationers, Blank Book Makers
and Printers,

375 Notre Dame St., Montreal.

Hodgson, Sumner & Co.,

IMPORTERS OF

DRY GOODS,

SMALL WARES AND FANCY GOODS,

347 & 349 ST. PAUL ST.

MONTREAL.

Leading Manufacturing Firms.

WM. PARKS & SON,
COTTON SPINNERS,
BLEACHERS AND DYERS,
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.

HOSE & YARNS of every description.
BALL KNITTING COTTON, superior in
quality to that imported.

FANCY WOVE SHIRTINGS and APRON CHECKS.
These Goods have been awarded FIRST PRIZES for
each of the above articles at 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. 1882

A SILVER MEDAL

at Montreal, 1882, for best display of Cotton Goods.
For Sale by the Wholesale and Retail Dry Goods Trade
throughout the Dominion.

AGENTS:—

ALEX. SPENCE, WM. HEWETT,
21 Lemoine St., Montreal. 11 Colborne St., Toronto.

SPECIAL LINES.

FOLLOWING DEPARTMENTS:

MILLINERY and MANTLES,

HOSIERY AND LACES.

Small Wares and Notions

Dress Goods and Silks,

Merchant Tailors' Goods,

CARPETS AND

HOUSEFURNISHING,

STAPLES.

KUCHES BROTHERS,

WAREHOUSE:

Yonge, Melinda. Jordan Sts., Toronto.

OFFICE:

112 St. Peter Street, Montreal,

MR. E. O'BRIEN, Representative

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.

Silk and Cotton Manufactories, &c.

BELDING, PAUL & CO.

MONTREAL,

—MANUFACTURERS OF—

**Silk Threads,
RIBBONS, &c.**

OFFICES.

New York, Philadelphia, Cincinnati, Boston,
St. Louis, Chicago, San Francisco,
Montreal.

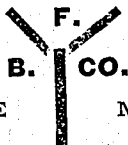
MILLS.

Roc ville, Conn., Northampton, Mass.,
Montreal, Que.

1883. SPRING, 1883.

FOSTER, BAILLIE & CO.,

14 ST. HELEN ST., MONTREAL.



TRADE MARK.

Manufacturers' Agents and Importers.

SPECIALTIES:

- LINEN GOODS, great variety.
- BLACK CASHMERES, COBOURGS,
- BLACK CRAPES, ITALIANS, CASBANS,
- SILICIAS,
- SLEEVELININGS, LACE CURTAINS,
- LACES, EMBROIDERIES, &c., &c.
- RAWORTH'S SEWING COTTONS,

ESTABLISHED 1843.

OWEN MCGARVEY & SON,

7, 9 and 11 St. Joseph Street, (cor. McGill Street)
MONTREAL.

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

- Parlor Suits, 7 pieces, from - - - - \$ 45 to \$500
- Chamber Sets, from - - - - - 22 to 750
- Full Dining Room Suits, 9 pcs., from 50 to 675
- Library Suits, from - - - - - 100 to 500

All other portions of stock equally varied in prices
and styles of design of finish. Our recent Exhibits
were taken from stock.

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

HYDRAULIC ELEVATORS.

**Wells' Patent Water Engine
FOR HOISTING.**

—o—

Used in leading Wholesale Ware-
houses in the City.

Economical and Safe.

Can be applied to Old Hand Hoists,
if desired.

J. O'FLAHERTY,

32 Lemoine St., Montreal.

Leading Wholesale Trade of Montreal.

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

LISBURN.

Received

Gold Medal

THE

Grand Prix

Paris Ex-
hibition,

1878.



Received

Gold Medal

THE

Grand Prix

Paris Ex-
hibition,

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.

1851

SPOOL COTTON.

Recommended by the prin-
cipal SEWING MACHINE
Co.'s as the BEST for
Hand and Machine
Sewing.

1876

M. E. Q.

ESTABLISHED 1851
THIS THREAD
is the only MAKE in
the CANADIAN MARKET
that RECEIVED an AWARD
—AT THE—
CENTENNIAL EXHIBITION
—FOR—
Excellence in Color, Quality & Finish

Wholesale Trade supplied by
WALTER WILSON & CO.
1 & 3 St. Helen Street,
MONTREAL.

Thomas Walls & Sons,

TRADE AUCTIONEERS,

Montreal and Toronto.

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

Thos. Walls & Sons,

Trade Auctioneers & Commission Merchants

MONTREAL AND TORONTO.

Leading Wholesale Trade of Montreal.



Just Received

E.V.

City of Tokio & Belgic

Direct from YOKOHAMA,
A CHOICE LOT OF

JAPAN TEAS.

TURNER, ROSE & CO.,

WHOLESALE GROCERS,

Cor. St. John & Hospital Sts.,
MONTREAL.

Commercial Summary.

REMOVAL.—The editorial and business offices
of the JOURNAL OF COMMERCE will be removed on
the 1st of May next to the Citizens Insurance
Company's buildings, 179 & 181 St. James Street,
first floor,—opposite the City & District Savings
Bank.

The Welland Canal will probably be opened
for traffic the first week in May.

AT A meeting of the Directors of the
Merchants Bank Saturday last, Mr. John
Duncan, wholesale merchant, this city, was
elected to fill the vacancy on the Board caused
by the death of the late Sir Hugh Allan.

The work of rebuilding the Williams Sewing
Machine factory at St. Henri, lately destroyed
by fire, is progressing rapidly, and the building
is expected to be ready for occupation by the
middle of May.

Wm. NAY, grocer and provision dealer, Win-
nipeg, is reported to have failed, with liabilities
amounting to \$25,000, and assets \$16,000. The
principal creditors are said to be in Hamilton,
where Mr. Nay formerly resided.

THERE were 160 failures in the United States
reported during last week, an increase of 74
over the total for the like period of 1882. Can-
ada and the provinces had 32 failures, an
increase of seven compared with the preceding
week.

Mr. J. H. DWYER is reported to have sold his
phosphate mine in Templeton Township, com-
prising a lot of eighty acres, to an American
Company, for \$50,000. Seventy men are said
to be employed in developing the phosphate
mine of Mr. McLaren in Templeton.

Messrs. Stewart & Appleton, a young
Hamilton firm of grocers, have assigned in
trust, with liabilities of \$3,342, and assets \$2,
959, estimated as follows:—Groceries \$1,714.-
36; shop fixtures, \$335.50; book accounts,
\$625.52, of which \$200 are reported bad; horse
and waggon, \$126.50; cash, \$157.32. The
firm commenced with a cash capital of \$500
on the 1st January last, but seem to have been
unfortunate.

WULFF & CO.

32 St. Sulpice Street,

MONTREAL.

SOLD IN CANADA,

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

OF

W^M 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,
surpassed 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

It is proposed to erect another cotton mill at
Marysville, N.B., with a capacity for employing
600 persons. The machinery in the new St.
John mill was put in motion last Saturday.

The trustees to the boot and shoe estate of
Perry & Cassils, this city, referred to last week,
hope to be able to pay the creditors nearly 25c
on the dollar, instead of 15c, as previously re-
ported. The assets amount to \$29,000, with
which to pay liabilities of \$120,000.

The creditors of Levi Abrahams, tobacco
manufacturer, this city, have finally secured
possession of the estate by paying the Inland
Revenue department the fine imposed about a
month ago for omitting to stamp a package of
cigarettes shipped to a customer.

Several failures in Halifax, N.S., have
recently been reported. Among the latest are
two small hatters and furriers, Messrs. Thomas
& Co., and Joseph E. Hamilton, both of whom
have assigned in trust; the liabilities of the
former are estimated at about \$30,000. R. W.
Lougneil & Co., tinsmiths, also of Halifax,
have assigned to Mr. P. O'Connor.

ROBERT BAXTER, of Halifax, furniture dealer
and undertaker, whose assignment was announ-
ced in our last issue, is offering to compromise
liabilities amounting to \$11,000 at 30c on the
dollar, payable in six, nine and twelve months.
No statement of assets has been shown, and
pending an investigation of the estate the offer
will not likely be accepted.

Leading Wholesale Trade of Montreal.

**GREENE & SONS
COMPANY,**

MONTREAL,

STRAW

GOODS.



HATS, CAPS, FURS,
Gentlemen's Furnishings,

Assortment large

GREAT VARIETY!

NEWEST STYLES

— SELECTED FOR —

SPRING TRADE, 1883.

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

MESSRS. Morrison Bros., of the Soho Machine
Works, Toronto, agricultural implement manu-
facturers and brokers in machinery, have
assigned in trust. They claim to be able to
show a considerable surplus, and attribute their
difficuly to want of sufficient working capital
to carry on their increased business. They ap-
pear to have been speculating too heavily in
real estate. It is stated that the Works in
Toronto will be sold.

Two failures in Barrie, Ont., are reported
James Edwards, postmaster and insurance
broker, of that town has assigned in trust. He
held a large amount of money on deposit, from
farmers and others, and is said to have lost
heavily by endorsing and paying high rates of
interest. His liabilities are estimated at \$25,000
to \$30,000, with assets only about \$4,000. Mr.
Edwards' failure has caused the assignment also
of his son, Mr. E. H. Edwards, carrying on a
large book and stationery business. Liabilities
about \$6,000, and assets, \$4,000.

JOHN SUTHERLAND, grocer, Cobourg, Ont.,
doing business under the name of J. Suther-
land & Co. for many years, has assigned in
trust, and the Sheriff, who is in possession
under a writ of execution at the instance of the
Bank of Toronto, for \$4,000, has advertised a
sale of the goods and chattels, etc.; for to-day,
27th inst. Mr. Sutherland has been in business
in Cobourg for nearly forty years, and has
enjoyed a fair reputation as a business man,
but latterly he has been suffering from ill-
health, which has in some measure deprived
the business of his close personal atten-
tion; his and bad debts, and extending credit
too liberally, are supposed to be the chief
causes of his present trouble.

MR. E. A. REINHARDT, whose brief but trying
experience as a partner in the late firm of A. M.
Foster & Co., this city, was recently commented
upon, has formed a co-partnership with Mr.
Theo. Schwarz, manufacturer of Commercial
Travellers' Cases, etc. Mr. Reinhardt's experi-
ence on the road should be valuable to the busi-
ness.

The liabilities of A. Lefebvre, grocer, this
city, referred to last week, foot up about \$4,000,
to pay which there are assets of \$1,600. His
trouble is attributed to the recent failure of W.
B. Desmarteau & Co., of this city.—E. Vachon,
storekeeper in a small way at St. Stanislas de
Notska, Que., is offering to compromise liabi-
lities amounting to \$1,200 at fifty per cent. cash.
His assets are estimated at \$700.

SEVERAL Winnipeg firms have recently been
reported in trouble. Wm. Nay, grocer and
provision dealer there, has assigned, and is
offering 50c on the dollar.—Hogan & Gibbons,
hotel-keepers, are also offering to compromise
at 30c on the dollar.—Nagle & Co.'s stock of
groceries and liquors was recently advertised
for sale by the sheriff; a bill of sale given by
the firm has been declared invalid. It is
thought he will have a fair margin if the stock
brings fair prices.—The stock of J. J. Radford,
jeweller, Winnipeg, whose assignment was
noticed in a previous issue, is advertised for
sale by the sheriff.—J. S. Delaine, hotel-keeper,
West Lynne, Man., is also in the hands of the
sheriff. He is said to hold some real estate,
but it is either heavily encumbered or is not in
his name; it is stated that Mr. John Cole holds
a chattel mortgage for \$2,800.—John Parker,
boot and shoe dealer, Treherne, Man., is
reported to have left town.

Leading Wholesale Trade of Montreal

Taylor, Robertson & Co.
WHOLESALE
HAT AND FUR HOUSE,
PULLOVER & SILK HAT
MANUFACTURERS,
537 ST. PAUL STREET,
MONTREAL.

McARTHUR, CORNEILLE & CO.,
Importers of and Dealers in
White Lead & Colors,
DRY AND GROUND IN OIL,
Varnishes, Oils, Window Glass, Star,
Diamond Star, and Double Diamond Star
Brands.
English 16, 21 and 26 oz. Sheet.
Rolled, Rough and Polished Plate Glass.
Colored, Plain and stained Enamelled Sheet
Glass.
Painters and Artists Materials.
Chemicals, Dye Stuffs.
Naval Storos, &c., &c., &c.,
OFFICES AND WAREHOUSES:
310, 312, 314 and 316 St. Paul Street
AND
253, 255 and 257 Commissioners Street
MONTREAL.

KENNETH CAMPBELL & CO.
WHOLESALE
DRUCCISTS,
HAVE REMOVED TO THEIR NEW
AND COMMODIOUS PREMISES,
603 CRAIG STREET.
MONTREAL.

COMPLAINTS are being made of the expense and inconvenience to which well-to-do Canadian passengers from Europe via New York are subjected by the Customs officials in that city.

Mr. ALBERT MURRAY has just returned from Winnipeg, whither he was called some weeks ago to attend a dying brother, and consequently was not, he says, the author of the item in a western contemporary alleging the suspension of a solvent wholesale shoe firm in this city.

E. E. HENAU, the hardware dealer at St. Jean Baptiste Village referred to last week, shows liabilities of \$1,205, and assets \$619 principally in stock, which has been sold by tender at on the dollar. Henault has been in business in a small way about five years, but never had much capital or credit either.

CHAS. H. WAKEFIELD, dealer in gents' furnishings, Sherbrooke, Que., recently referred to as in trouble, was arrested last Monday evening, at the instance of Jas. O'Brien & Co., of this city, charged with having obtained goods to the value of \$290.50 under false pretences, in Nov. last. The defendant, who denies the charge, gave bail.

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.

BRANCH WAREHOUSE
Post Office Street, Winnipeg, Man.

The trade are invited to inspect our **FALL SAMPLES** which contain many novelties and improvements in style and finish, also some patents of our own invention on Overcoats, Ulsters and Reefers which will be found to be of great advantage to the trade.

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

S. H. MAY & CO.,
474 AND 476 ST. PAUL STREET,
Importers and Dealers in

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

The death of Hiram J. Duclos has necessitated a change in the personnel of the Provident Mutual Association. Messrs. Arthur Gagnon, secretary of the Royal Canadian Insurance Company, and Major John Hopper, general agent of the Provident Mutual, have been appointed joint managers of the latter institution. Mr. Gagnon still continues his valuable services to the Royal Canadian.

ALFRED BRIAND, a Halifax dry goods man, whose assignment was recently announced, and whose estate shows a surplus of about \$5,500, offers his creditors 55c on the dollar, cash, or the alternative, nothing. The assignees are Messrs. Doull and Miller, of Halifax, and the liabilities foot up \$13,500, with assets placed at about \$19,500, including real estate valued at some \$2,000.

MRS. ADAMS, milliner, Three Rivers, Que., recently compromised with her creditors chiefly in this city, at 40c. cash. Her liabilities aggregated \$2,750, but the creditors appear to have had difficulty in determining the amount of her assets, and notwithstanding the aid of clerical influence in the matter some of them are not very clear upon that point even now; Mrs. Adams was supposed to be doing one of the best paying businesses in Three Rivers, and about a month previous to the assignment

Forbes, Roberts & Co.
MANUFACTURERS.
AND
WHOLESALE IMPORTERS
OF
MEN'S FURNISHING GOODS.
53 Yonge St., TORONTO.

claimed to have stock worth about \$4,000 which amount suddenly diminished to \$2,800, and a few days later, when the assignee took stock, it only panned out \$2,300. The creditors, however, decided to accept the offer of 40c, but state that, owing to the interference of a city gentleman, pressure had to be brought to bear to secure prompt payment. Clergymen are often at sea in matters of "strictly business." It is said that Mrs. A. now pays cash for her supplies.

A RATHER peculiar case of special interest to wholesale merchants, and one which may test the somewhat vague and poorly understood law in Ontario, has just been reported from Picton. J. P. Thorn, general merchant, of that place, has confessed judgment to a Mr. Hepburn for \$5,000, the amount of mortgages held by the latter on a farm in which Mr. Thorn's wife has a large prospective interest; and from latest information it seems that if this judgment is satisfied from the sale of the stock, which is a poor one and valued at \$10,000 to \$12,000, there will be nothing left for the creditors, the largest of whom are Montreal dry goods houses. The affair is looked upon as a ready method to release the mortgage on

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 Woollens market enables us to secure to our customers choice, suitable 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**LEAD**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.

JOHN LOVELL & SON

Book and Job Printers,

Account Book Manufacturers

AND

Letter-Press Bookbinders,

MONTREAL.

Are prepared to do the very best of work, and on the most reasonable terms. Having all the latest styles of Type and using the very best material and stock; giving personal attention to our business, we endeavor to give satisfaction to our customers.

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

JOURNAL OF COMMERCE, Montreal.

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

**WHOLESALE GROCERS,
HAMILTON.**

ADAM BROWN.

ST. CLAIR BALFOUR.

the farm, and after this is done Thorn would probably make an assignment, as it is stated that he is very liberal in conceding claims, but some of the largest creditors who are endeavoring to get judgments also are not finding him so liberal as Mr. Hepburn did. The creditors are understood to have decided to contest the judgment so far as it affects Thorn's assets, and to ascertain if there be any law in existence to sustain so preferential a concession before accepting the alternative of buying the mortgage and foreclosing the farm to release the store goods.

An adjourned meeting of the creditors of Messrs. Lord & Munn, commission merchants, this city, was held last Monday. There was a full attendance, and an animated discussion ensued over the statement, which, as published in our last issue, shows a deficiency of \$145,000, and the system of doing business by which such a large balance was accumulated on the wrong side of the ledger was freely criticised. The firm stated that in consequence of the complicated state of the assets, they were not prepared to make an offer, and it was finally resolved that the estate be wound up by the trustee, Mr. Routh, under the supervision of five inspectors, appointed as follows: Messrs

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.

Stewart (of Verret, Stewart & Co.), John Pinder, J. McLea, John Baird and Dr. Brainerd. The banks interested—the Quebec and Molsons—are fully secured by goods, but for the other creditors there is no security, and the dividend will in any case be small. Mr. Lord stated that \$12,000 might be offered for the liabilities of \$185,000, equivalent to about 6½¢ on the dollar, but some of the creditors refused to entertain it. As previously stated, the assets consist principally of goods—which are for the most part pledged to the banks,—vessel property, and book-debts, of which some \$24,600 out of a total of \$27,924, are estimated bad and doubtful. The real estate to the value of \$26,500 is heavily mortgaged, and it seems very doubtful that any of the assets would realize the amounts estimated, while it is stated that the liabilities may possibly be increased. When it is stated that all the property of the firm except two schooners is mortgaged, the deficiency becomes considerably larger, and the available dividend smaller. The steamer *Valetta*, which is reported a total wreck on Black Rock, Port Mahone, N.S., is mortgaged for nearly her original value; Mr.

H. E. NELLES,

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

OFFICE:

**OPER FEDERAL BANK,
LONDON, ONT.**

First Prize and Silver Medal.

CROWN FLINT PAPER

Peter R. Lamb & Co.,

TORONTO.

Munn appears as a mortgaged creditor on the vessel for some \$16,000. The inspectors state that the books have been kept so loosely as to mystify the most experienced accountant, and the firm explain the large amounts shown to have been drawn by the partners for the past 3 years by the fact that their accommodation notes and private accounts were mixed up, instead of kept separately. Their failure is attributed to rash speculation and attempts to do a large business without sufficient capital or foresight.

AUCTION SALES, ETC.—The first of May in Montreal is heralded by more than the usual number of sales of "costly household furniture," horses, carriages and other effects, the usual paraphernalia of respectable city life. The readiness with which these belongings are bid for is surely an indication of money in plenty. The effect of these yearly sales is severely felt

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,

MANUFACTURERS OF
RHODE HORSE SHOES,
AND EVERY DESCRIPTION OF
CUT NAILS.

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

Extra Swedes Iron Tacks, Upholsterers' Tacks, B.B.B. Iron Tacks, Large Head and Leather-d Carpet Tacks, Gimp, Brush, Lace, 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 Clutch Nails, Slating, Common and Best Barrel Nails, Copper and Brass Nails, Glaziers' Points, Brass Shoe Rivets, rivet-nails Also, Tinned Nail, and Tacks of all kinds.
Carriage, Tire and other Bolts, Coach Screws, Hot Pressed and Forged Nuts, Felloe Plates, Lining and Saddle Nails, Putting Buttons, &c.

OFFICE AND WAREHOUSE:

Coverhill's Buildings, 91 St. Peter Street.

Porter & Savage

TANNERS,

AND MANUFACTURERS OF
LEATHER BELTING,
FIRE ENGINE HOSE, HARNESS, MOCCASINS
LACE, BUSSET and

OAK SOLE LEATHERS,
OFFICE AND MANUFACTORY:

436 VISITATION STREET, MONTREAL.

SCHWARZ & REINHARDT,

MANUFACTURERS OF

Jewel, Silverware

And Sample Cases, Photo Frames, &c.

712½ Craig St., MONTREAL.

Correspondence and Orders Solicited.

by furniture, carpet and house-furnishing establishments, for people frequently under the plausible manner of the able auctioneer, will pay as much for second-hand as for entirely new goods. Each article looks its best because it is tastily arranged, just as a plain picture or a jewel is improved by the setting, an advantage which new articles of furniture do not possess when placed in the ware-rooms among others of the same character, regardless of the *tout ensemble*. Principal among the sales of household effects during the past week was that at the residence of Mr. H. J. Ingram, branch manager of the Federal Bank in this city; the elegant furniture, pictures, statuary, horses, sleighs, carriages and robes were among the finest auctioned for, some years, and realized several thousand dollars. The exact amount has not transpired. Mr. C. F. Smithers, President of the Bank of Montreal, enters into occupancy of the premises on the 1st of May. The household effects of the late Geo. Frothingham brought good prices also. Among other important sales were those of H. Mulholland, Esq., and Mrs. Wm. Hall. There are no less than forty

Leading Wholesale Trade of Montreal.

Lyman's Standard

Blue

Black

Writing

Fluid



—AND—
COPYING INK.

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

Quart, Pint and Half-pint Bottles—IMPERIAL MEASURE

Prepared only by

LYMAN, SONS & CO.,
MONTREAL.

CROSBY
STEAM GAUGE & VALVE CO.,
SAFETY VALVES,

STEAM & HYDRAULIC GAUGES, &c.

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

AGENCY, 16 ST. JOHN STREET,
MONTREAL,

JOHN TAYLOR & BRO.

DOMINION GLUE DEPOT.

Established 1872.

EMIL POLIWKA & CO.,

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

Largest Stock and best assortment of GLUES in the Dominion.

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

Correspondence solicited.

JOHN S. SHEARER & CO.,

533 St. Paul Street,

MONTREAL.

CANADIAN AND EUROPEAN
MANUFACTURES.

THE WHOLESALE TRADE ONLY SUPPLIED.

Agents in Canada for

Messrs. Wm. Lindsay & Co.,

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

auction sales of household effects advertised to take place within a few days in this city, but few or none as elegant and costly as those of Mr. Ingram. Messrs. Shaw & Gowdey conducted the sales referred to. It has been observed, however, that there are fewer houses "to let" in Montreal than for some years. Rents have generally advanced, and desirable property is also higher.

A FAUTEUX & Co., retail dry goods dealers, this city, held a meeting of creditors last Wednesday, and submitted a statement showing liabilities \$22,000 and assets \$26,000. On representing that his trouble was due to his being unable to realize on real estate, an exten-

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 Belleric. (Cognac.)

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

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

Beylot & Cie., Libourne, Bordeaux, Claret and Sauternes.

Jules Regnier, Dijon, Burgundies and Chablis.

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

Renaudin Bollinger & Co., Ay, Champagne.

Seigert & Sons, Trinidad, Genuine Angostura Bitters
Wheeler & Co., Belfast Ginger Ales, &c. (Export Bottlers.)

Guinness' Stout, Bass' and Allsopp's Ales, &c.

Rolq Ponsset & Co., Barcelona and Tarragona Spanish Ports.

J. H. Henkes, Delftshaven, Holland, Superior Geneva
George Roe & Co., Dublin, Celebrated Old Irish Whiskies.

Banagher Whisky Distillery Co., (Limited), Old Irish Whiskies.

C. & D. Gray's Far-famed Looh Katrina. Scotch Whiskies.

James Watson & Co., Dundee, Fine Old Scotch Whiskies.

Batty's Nabob Pickles.

C. H. BINKS & CO.,
MONTREAL.

PICKLES.

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

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

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

sion was granted to Mr. Fauteux of 4, 8, 12 and 16 months, in four equal payments, with interest. This is the third time Mr. Fauteux has been in difficulty.

W. F. Mewhort & Co., dealers in rubber goods, this city, have assigned to their largest creditors, the Canadian Rubber Co. Their liabilities are estimated at \$6,000 to \$8,000 chiefly due to the above-named Company; assets, about \$5,000. The failure is attributed to a falling off in business, the firm having been unable to clear expenses for some time.

The creditors (only 85) of Alex. Paul of Brownsburg, Que., previously referred to, met yesterday and decided to wind up the estate. An offer of 35c secured was not accepted.—The general store estate of Normandin & Frère, St. David, Que., will be similarly dealt with.

H. R. BEVERIDGE & CO

160 McGill Street, Montreal,
IMPORTERS OF

West of England, Scotch and French

WOOLLENS

AND

FINE TAILORS' TRIMMINGS.

CANADIAN PACIFIC RAILWAY CO.

Amended Land Regulations.

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

with conditions requiring cultivation.

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

The Company also offer lands without Conditions of Settlement or Cultivation.

THE RESERVED SECTIONS

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

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

TERMS OF PAYMENT—CANADIAN PACIFIC RAILWAY LANDS.

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

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

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

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

By order of the Board,

CHARLES DRINKWATER, Secretary.

Leading Wholesale Houses.

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.

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" Horse Nails.

AGENTS VIELLE MONTAGNE ZINC CO.

89 St. Peter St., Stores: 12, 14, 16, 18 Colborne St.
UNION NAIL WORKS, St. GABRIEL LOCKS,
MONTREAL.

McLACHLAN BROS. & CO.,

WHOLESALE

DRY GOODS MERCHANTS,

Have Removed to their

NEW PREMISES,

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

A. & T. J. DARLING & CO.

BAR IRON, TIN, &c.,

AND SHELF HARDWARE.

OUTLERY A SPECIALTY.

FRONT ST., East.]

TORONTO.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, APRIL 27, 1883.

THE RAILWAY CONTROVERSY.

Since our last issue we have received a copy of the letter addressed to the shareholders of the Grand Trunk Company by Mr. George Stephen, President of the Canadian Pacific Railway Company. That letter concludes with a suggestion that "there is a better policy to be pursued, "one that would benefit Canada as well "as its two great railway enterprises, if "your officials had only the wisdom to see "it, and were in a frame of mind to follow "it." Such a hint led in all probability

THE Williams Singer Sewing Machines

are still keeping the lead everywhere and their rapid advance, though slightly checked, cannot be stayed even by fire. Our arrangements are such that we are filling, with but little delay, all orders for our Singer Family and Medium Machines.

THE WILLIAMS MANUFACTURING COMPANY.

347 Notre-Dame Street, Montreal.

CANADA LIFE ASSURANCE CO'Y.

SEE ADVERTISEMENT ON LAST PAGE.

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

JAMES AKIN, Montreal District Agent.

P. LAFERRIERE, Inspector.

Office: 180 St. James Street, Montreal.

to the negotiations between the two companies, which terminated unsatisfactorily. The truth is that the Canadian Pacific Company are deeply interested in obtaining access by some means to the St. Paul, Minneapolis and Manitoba railway, which for some years will be the connecting link between their North Western and Eastern roads. Sir Henry Tyler had pointed out that traffic had been sent from Montreal to Winnipeg by the circuitous route of Ottawa, Brockville and Buffalo, the distance being considerably greater. In his reply Mr. Stephen accounts for this fact by stating that by that route goods had reached Winnipeg in ten days, while, "owing to the congested state of the single line between Montreal and Toronto, it had taken from four to eight weeks by the Grand Trunk."

It is well known that the Canadian Pacific has a cordial alliance with the Credit Valley Railway, which again connects with the Canada Southern, and of course with Mr. Vanderbilt's lines to the West. Sir Henry Tyler had stated that the Canadian Pacific Company had been in treaty with Mr. Vanderbilt, who, it may be presumed, would be glad to obtain access to Montreal and the Eastern part of the Dominion. The connecting link of the system is the line between Perth and Toronto, and it is supposed that the cause of the rupture of the negotiations was the refusal of the Canadian Pacific Company to abandon that line to the Grand Trunk. It is sufficiently obvious that the interest of the two companies in respect to the line referred to are so complicated as to render it almost impossible for them to arrive at a satisfactory agreement. We need not follow Mr. Stephen's reply to the threats of hostility on the part of the Grand Trunk shareholders to the anticipated application for money in the London market. The Pacific Company could never have imagined that any parties interested in the Grand Trunk would render them assistance of any kind, and Mr. Stephen, after noticing the threat of Mr. Abbott, an active shareholder in the Grand Trunk, that he would handle the Canadian Pacific Company without gloves, and endeavor to prevent its getting money either in England or any other country, remarked that it would only have been fair to state that when they issued a portion of their stock, it was not offered in London, and the English subscribers had had to go to Amsterdam for their shares, which were only offered there and in New York.

In reply to the imputation that the Pacific Company is shirking the construction of the line north of Lake Superior,

Mr. Stephen states that there are "some thousands of men at work at this moment on that section," and that the line will be ready for traffic by the end of 1886. He also states that 325 miles additional will be completed this year at the western end of the line, bringing it well into the Rocky Mountains, and that the connection with the Pacific will be made by the end of 1883. Mr. Stephen asserts that the Canadian Pacific Company "was created for the purpose of opening up the hitherto undeveloped North Western Territories of the Dominion of Canada, and for carrying the traffic between those territories and the Atlantic Seaboard on the one hand, and the Pacific Ocean on the other through British territory." The most important paragraph of Mr. Stephen's letter is that describing the financial position of the Company, and which is as follows:—

In conclusion let me say that the Canadian Pacific Company is officially committed to the statement that the whole of the main line from Montreal to the Pacific Ocean, 2,904 miles, plus some 450 miles of branches—complete and fully equipped—with the addition of about 17,000,000 acres of perhaps the finest wheat lands on the continent, will be represented by 91,000,000 dollars of share capital without preference of any kind. The proprietors of this share capital will own the whole of this property, free from all incumbrances except about 5,500,000 dollars of mortgage bonds previously charged on the purchased lines. In other words, taking the \$90,000,000 of share capital at the issue price of 60, the actual cash cost of the 3,354 miles of railway and some 17,000,000 acres of land will be 54,000,000 dollars—say \$16,300 or £3,260 per mile of railway, with the valuable land asset in addition. Yet, with the knowledge of these facts within their reach, our assailants at the Grand Trunk Meeting spoke of the shares of the Canadian Pacific Railway Company as "watered," forgetting apparently that the nominal capital of their own and leased lines of about the same length as the Canadian Pacific Railway, stand at something like 280,000,000 dollars as against our 90,000,000, while the Debenture capital alone of the Grand Trunk and Great Western Ry. Companies exceeds £6,000 per mile, and these Debenture Stocks are selling in the market at about 115. Also forgetting that the £7,168,055 Third Preference Stock of the Grand Trunk Railway, with nearly £28,000,000 sterling of other preferences of the Grand Trunk and Great Western Companies ahead of it, not including the numerous traffic guarantees recently incurred, is quoted in the depressed market to-day at 50. What, let me ask, on this basis of value, should the shares of the Canadian Pacific Railway be worth?

We have no doubt that Canadian public opinion will be in favor of the two roads being under wholly distinct management, but we earnestly hope that this may not be found inconsistent with that courteous treatment of one another which has in other competitive branches of business to be observed. We can have no doubt that the influence of the Dominion Government will as far as possible be exercised to promote harmony between companies in the success of which the public at large

are so deeply interested, and both of which have received liberal aid from Parliament. Mr. Stephen's letter will we sincerely hope have the effect of removing a good deal of the misapprehension which has prevailed in England, and which is doubtless due in a great measure to the persevering efforts of Mr. Abbott and others, and not to the President or directors of the Grand Trunk Company.

BANKRUPTCY DISTRIBUTION.

In quarters likely to be well informed, the opinion is plainly stated that the mischief arising from insolvency will, by the Fall, be likely to have acquired very grave proportions. The foundation for this opinion is the expansion of credit largely existing among traders, their inability to stand anything in the way of pressure to make payments, and the unfair means to which they resort when pressed in order to evade a fair distribution of the proceeds of their assets. The first two causes are matters which can only be cured by a greater amount of discretion on the part of creditors, but the last grievance is one exclusively within the province of the Dominion Parliament. Nothing but public opinion is likely to have much influence with that body, and it may further the ends of justice to expose the means adopted by debtors to achieve the injustice complained of.

In a recent insolvency in New Brunswick, the assets consisted of stock, represented by the trustees as of the value of \$8000; debts due the estate \$22,000, and other assets about \$1000, making rather over \$31,000, with direct liabilities of about \$25,000. The value of what the trustees call the available assets is by them represented to be about \$13,000, this result being arrived at by striking off about \$19,000 of the debts as being bad and doubtful, no value being placed on these. Upon this valuation the creditors are offered a composition 33½ cents on the dollar. They decline to accept the offer because of what they consider the undervaluation of the assets, and they ask that the trustees proceed with the liquidation of the estate under the direction of creditors, and for their exclusive benefit. How far that request may be complied with is uncertain. One of the trustees is a creditor for about \$2,000, and his claim has, by the bankrupt, been ordered to be paid in full. It is quite possible, therefore, that a sense of obligation will interfere with the compliance of that trustee, in addition to which he has furnished goods to the estate since the assignment, and of course to stop the business and proceed to realize under the direction of creditors, would

close that outlet for cash sales. The other trustee is a lawyer, who is not likely to regard the manipulation of an insolvent estate with the same anxious concern as creditors will regard it; besides, it is no imputation upon the profession to say that its members live by costs; nor can one blame creditors if they are timid about that rather expensive source of loss, particularly in view of suggestions as to what may be the result upon the \$3000 worth of good debts of attempts to collect the \$19,000 represented as bad.

The mode of valuing the stock by an employee of the preferred trustee, and the result of an investigation as to the fair value of the debts, are represented to be the reasons for the non-acceptance of the composition; and the issue is at once raised, whether the creditors whose money is at stake are the persons entitled to dictate the means to be taken for the realization of their property; or whether trustees who are not creditors are in a position to set the wishes of creditors at defiance. It is fair to suppose that their sense of justice will prevent the trustees doing so, even if the terms of the deed of assignment would admit of their realizing the estate in a manner contrary to what the majority of creditors should regard as profitable. But a risk of this sort ought not to exist in a case where an insolvent has no reversionary interest in an estate, and in the present case his offer of 33c in the dollar sufficiently establishes that position. There should be no question as to who ought to be masters of the situation. That a debtor should have the right to prefer one creditor over another, and to stipulate that only such creditors shall have the right to participate in the amount realized as shall execute the deed within a given date—the effect of such execution being the complete discharge of the debtor from all further liability to the creditors who so become parties to the deed—is an extraordinary power with which to clothe the debtor. The outcry against the insolvent laws was chiefly on the ground of the facility with which discharges were obtained, but here is a means for discharge which, in comparison with the consent required under an insolvency, is simplicity itself. It may be answered that if one objects to the discharge he need not sign the deed, or participate in the proceeds of the estate. That is a course which will seldom be followed if there is any prospect of the estate yielding anything, in view of the facility with which debtors can conduct business in assumed names or as co-partners.

Let it not be supposed that cases of this kind are few. A similar assignment has recently been made in the same Province by a debtor whose liabilities are \$17,000. The deed provides for a commission of 10 per cent to the trustee, who is a lawyer, then payment in full of a privileged claim for \$3,500, and the net residue to the creditors, with the alternative of a composition of twenty cents in the dollar. A different kind of cruelty was that recently practiced by a debtor in the Province of Quebec, who, five days previous to executing a deed of assignment, executed a lease of his premises for nine years at a rental, including taxes, of about \$1400 a year. The effect of this was to render the deed of assignment impotent in the face of the landlord's claim, and those who had furnished value in the form of goods had to stand aside for the benefit of him who had furnished no value of any kind.

Legislators are evidently slow to recognize the rights of creditors, and one is tempted to ask, what kind of justice is sought to be administered by laws that render possible wrongs such as those referred to. No community can prosper, in the fullest sense of the term, under such a disregard of the rights of creditors; that sense of security which is necessary to a high degree of well-being is here substantially absent. Is it therefore matter for wonder that fraudulent practices are so common? Nothing else need be looked for where the law not only tolerates but defends injustice so palpable. No organization would be likely to enact provisions for doing a wrong to the many for the benefit of a few; and why should a lower standard of morality be proper for society at large than would be tolerated by minor groups of its members? The evils complained of are discreditable to legislators who have the power to remove them and do not exercise the power. It cannot well be that ignorance of the existence of the evils is the explanation of the neglect and indifference complained of by the mercantile community, in view of the many cases of fraud now occurring, and of the outspoken cautionary apprehensions of bankers and others as to the near future.

COMMERCIAL INDEPENDENCE.

Mr. James D. Edgar, Barrister at Law, formerly a member of the Dominion Parliament, who while occupying that position was the recognised whip of the Liberal party, and who is known to be in its confidence, has recently delivered an address to the Reform Association of Centre

Toronto which is entitled "The Commercial Independence of Canada," or "The right of Canada to make her own commercial treaties." The leader of the party to which Mr. Edgar belongs, Mr. Blake, has advocated the same principle in the House of Commons, and it is therefore fair to assume that the party which calls itself Liberal is committed to that policy. The leading members of that party have of late, professed themselves to be the advocates of free trade, and yet no other inference can be drawn from Mr. Edgar's address than that commercial independence is sought with a view of entering into treaties with foreigners which would be prejudicial to the interests of the people of the United Kingdom.

The Canadian manufacturers are warned that the time is not distant when over production will force on them the necessity of seeking foreign markets in which to dispose of their surplus stocks. They are told that "there are countries in all quarters of the globe where a demand for their manufactures could be created." This statement is followed by a most extraordinary one: "He knows that his chief rival, perhaps his only competitor, for that trade is the British manufacturer." Only competitor! France, Belgium, the United States, all unable to compete with Canada in the markets of the world. But to proceed: "In our tariff there are duties which we might easily strike off in order to cultivate a reciprocal trade with these foreigners." Then it is argued that such proposals can only be made through the British Ambassador, who is the representative of the British manufacturer and not of the Canadian. It must be apparent that the object to be attained is some discrimination in favor of Canada and against Great Britain. It is well known that while discriminating duties are unknown in England, and while the manufactures of all countries are admitted duty free, no efforts are spared by the Government of Great Britain to induce all other countries to admit manufactures at the lowest rates that they can be got to consent to. The only difference therefore that could arise would be from Canada endeavoring to purchase from foreigners admission into their markets on better terms than other nations conditionally on striking off certain duties that in Mr. Edgar's opinion are excessive or unnecessary. Mr. Edgar has surely heard of "the most favored nation clause" in modern treaties, although no one would imagine so from reading his address. It would be interesting to learn what nation Canada could enter into a treaty with that has not

already one with Great Britain containing such a clause. Our great complaint has been against the injustice of France, an injustice that after years of suffering Sir Leonard Tilley has promised to take steps either to remove or to resent.

Mr. Edgar seems to overlook the obvious fact, which is that it is for our surplus manufactures that a market may possibly be required, and that the protective duties that Great Britain has been trying to have removed are all on manufactures which are protected everywhere except in Great Britain. But according to Mr. Edgar, the Canadian manufacturer "sees" that under present commercial arrangements it is impossible to have access to "the great market south of us." We doubt much whether he will easily persuade the Canadian manufacturers that they would derive any important advantage from obtaining access to the great market to the south of us on the only terms on which it would be granted, viz., reciprocity. At all events he cannot deny that Great Britain afforded the most ample opportunity to the Canadian Government to negotiate a treaty with the United States; that the United States negotiators were the advocates of the inclusion of manufactures in that treaty which the late Senator Brown reluctantly consented to as part of a general measure. If Mr. Edgar means to advocate a treaty which would provide for the admission of United States manufactures on better terms than those of Great Britain, he should have stated so more explicitly, and should likewise have proclaimed himself an advocate for separation from Great Britain and not for mere commercial independence.

Has it ever occurred to Mr. Edgar that although the United States enjoys the treaty-making power, which he considers of such vast importance, it has never been able to obtain those special advantages which it is contended that Canada could easily procure if she had the power to negotiate? Insignificant as are the exports of manufactures from the United States as compared to those of cotton wool, breadstuffs, provisions, tobacco and oils, yet they are the result of fair and open competition in the markets of the world, and not of such preferences as the Canada free traders (save the mark!) are desirous of obtaining. We have already noticed the inconsistency of free traders advocating discriminating duties, which would be denounced by the people of all classes in the United Kingdom. The legitimate object of commercial treaties is the security of trade and navigation, the regulation of harbour, light house and pilotage dues, the protection of the pro-

perty and effects of merchants residing in foreign countries, and the right to enter the markets of the treaty-making nation on the same terms as the most favored nations. Mr. McCulloch, who is a high authority with free traders, declares it to be "an abuse and perversion of commercial treaties to make them instruments for regulating duties or prescribing customs house regulations." It is far from improbable that one of the results of the encouragement given to our domestic manufactures will be over-production. Such was the cause of the United States manufacturers flooding our markets a few years ago so as to obtain for it the designation of their "sacrifice market." The true cause of the falling off in United States exports of manufactures to Canada, although politicians are very unwilling to admit it, is that since the revival of trade the home market has absorbed the manufactures of the country to a much greater extent than it did at the period referred to. We will only observe in conclusion that the object sought for by Mr. Blake and Mr. Edgar can only be attained by revolution, and that if Canada was independent to-morrow it would be utterly impossible for her to obtain those preferences in foreign markets which even the United States has never been able to secure.

THE ST. LAWRENCE IMPROVEMENTS.

It is to be hoped that the Government and Parliament of the Dominion will take a more enlightened view of the improvements in the channel of the St. Lawrence than the President of the Quebec Board of Trade and the *Morning Chronicle* of that city. Although there are several insinuations in Mr. Shehyn's letter calculated to induce the belief that Montreal was endeavoring to obtain some special favor, yet there is nothing so highly objectionable as the statement in the *Chronicle* that the Harbour Commissioners are making an effort "to induce the Federal Government to assume their harbour debt and make further improvements in the channel." The *Chronicle* ought to be aware that no application has ever been made to the Federal Government "to assume the harbor debt," and that the real object is to remove a burdensome charge on the whole traffic of the Dominion west of Montreal, which charge tends to divert that traffic to the ports on the Atlantic seaboard. The tax levied for the payment of the interest on the bonds issued for the improvement of the navigation of

the St. Lawrence does not fall on the citizens of Montreal, but on the general traffic of the country.

Quebec is ambitious to take the place of Montreal as the commercial capital of the Province. Its Board of Trade should bear in mind that over fifty years ago, before either the river was improved, or the canals constructed, Montreal was the great centre of trade, to which all the merchants of Upper Canada resorted. That position it has retained, although in process of time it has had competitors in Toronto, Hamilton and other Western cities, but most certainly not to any extent in Quebec. It is a well known fact that under five per cent. of the traffic for the West is landed at Quebec. It is equally well known that not only is a very large and increasing quantity of merchandise destined for the Ontario markets sent by way of the United States ports, and by rail, but that Montreal merchants have found it to their interest to import by the same lines. We leave it to the common sense of those who will have to assume the responsibility of deciding the question, whether it can be in the public interest to load the St. Lawrence imports with taxes to cover the interest on a debt contracted for the satisfactory completion of an important public work.

Mr. Shehyn is either unacquainted with the history of the public work in question, or he has not thought it advisable to refer to it. In the very first session of the Parliament of United Canada it became necessary to consider the question of the appropriation of the £1,500,000 sterling, which the Imperial Government had offered to loan for the construction of public works. A committee of the Assembly was appointed to consider the subject, of which the Hon. John Neilson was a prominent member, and it would be difficult to name any gentleman of the period more entitled to be considered a true representative of the Province, and especially of Quebec. The deepening of the channel of the St. Lawrence was recommended to be prosecuted concurrently with the canals, and was accordingly undertaken by the Department of Public Works. In process of time, and after some years of Government management, it became a sort of football for political parties, as the Canadian Pacific Railway is to-day, as the Intercolonial has been, as well as the Grand Trunk in former times. The late Hon. John Young took an active part in getting the management of the improvements transferred to the Harbour Commissioners, by whom they have since been prosecuted.

We believe that the Harbour Commissioners of Montreal are quite competent to deal with the objections made by Mr. Shehyn on behalf of the Quebec Board of Trade, and that their real position is that of agents of the Dominion Government. It is a little singular that the improvement of the river at the Galops in the Upper St. Lawrence should be recognized as a public work without objection, while the much more important improvements in Lake St. Peter are treated as part of the Harbour of Montreal. The great mistake into which Mr. Sheyn and other people in Quebec fall, is in supposing that the cost of these improvements can be thrown on the citizens of Montreal. Like the canal tolls, the burthen will necessarily fall on the traffic, and the real question for calm consideration is whether, in view of the active competition of other routes, it is expedient to impose so heavy a burthen on the great Canadian route. It is well known that large sums have been and are still expended on the improvement of the river Mississippi, which are provided by Congress out of the general revenue, and without the imposition of tolls. We need not refer to other Dominion works, much more of a local character.

It has been most unfortunate that the jealousy which Quebec has displayed in modern times to an extent that never was exhibited prior to Confederation has been most prejudicial to the general interests of the Dominion, and may, if allowed to be successful, operate in diverting the trade of the Dominion from its natural channel, the St. Lawrence. It seems absurd for the people of Quebec to imagine that while they were unable to secure the trade of the West when the channel was under 13 feet in depth, they will be able to obtain it now that it is 25 feet. The question fortunately is in other hands, but we cannot too strongly impress on our Western contemporaries that it is not one in which Montreal is specially interested, as the burden, the removal of which is demanded, is borne by all the trade which is carried on by the West through Montreal.

RECIPROCITY WITH HAWAII.

As the Prime Minister has stated in the House of Commons that "the Government were already aware that it was desirable to bring about reciprocity between Canada and those islands" (the Hawaiian), it may be assumed that an effort will be made to obtain the consent of the Imperial Government to a measure to give a preference in the Canadian markets to the productions of a foreign state

over those of the British West Indian Colonies, and it may therefore be interesting to examine the result of the subsisting reciprocity treaty between the United States and Hawaii. We shall first state the exports and imports for the fiscal year ending 30th June, 1882. The imports from Hawaii were \$7,646,204, of which \$6,918,013 was brown sugar, \$499,825 rice, and \$25,257 molasses. The exports of the United States were \$3,350,775, or less than one-half the value of the imports. The staple product of Hawaii is sugar, but the whole quantity produced is an insignificant item as compared with the home production and imports of the United States. In view of the small amount of exports as compared with the imports we should be inclined to think that the promoters of reciprocity must have been grossly deceived in their calculations.

It would be interesting to know whether the sugar-producing countries that trade with the United States are aware of the existence of the reciprocity treaty, which permits the importation of sugars duty free from Hawaii while their sugars are subjected to very high duties.

During the last Session of Congress a complaint was made by Mr. Belmont, a member of the House of Representatives, of the fraudulent importation through Hawaii of Chinese sugars, and this was made the ground of a demand for the abrogation of the treaty. We learn from a letter published in the *New York Commercial Bulletin* that this complaint was referred to the Minister at Hawaii, and that he has written a long dispatch contradicting the statement, and giving what appear to be satisfactory reasons to prove that it was wholly without foundation. We have not noticed in any of the numerous organs of the Dominion Government any comment on Sir John Macdonald's formal announcement of the intention of the Government, and we own that we are curious to learn on what ground the policy of admitting Hawaiian sugars into Canada on more favorable terms than from the British Colonies can be defended.

THE CITY PASSENGER RAILWAY.

An important change has taken place within the last few days in the management of the City Passenger Railway, the President, Mr. John Crawford, having resigned to make way for Mr. Senecal. It is said that a large amount of the stock has been recently acquired by our French Canadian fellow-citizens, and there is likewise a prevailing impression that Mr. Senecal will have

it in his power to make more satisfactory arrangements with the Corporation than his predecessor was able to do. There is a general admission that the service of City Passenger Co. ought to be very much improved, and it has been stated that Mr. Senecal has visited New York to investigate the system there. The length of the winter is a serious drawback to Montreal, and a powerful reason in favor of the adoption of an elevated railway. It must be obvious that the service cannot be made what it ought to be without a considerable expenditure of new capital, and that most assuredly will not be forthcoming unless the Corporation deals with the company in a more liberal spirit than it has hitherto been disposed to do. Mr. Senecal's policy regarding our city traffic will be watched with interest.

FIRE INSURANCE, 1882.

We have been favored with the advance sheets of the Dominion Superintendent's Report on Canadian Fire Insurance for last year, and although these are stated to be "subject to correction," they will no doubt be sufficiently near the mark to enable our readers to judge of the year's transactions. The results are more favorable to the companies as a whole compared with those of the previous year, the figures being as follows:—

For 1881.		
	Premis.	Losses.
Canadian	\$1,206,470	\$1,351,783 = 110 per cent.
British	2,353,258	1,697,639 = 72 "
American	267,338	162,959 = 61 "
Grand total	\$2,827,116	\$2,212,381 = 83½ "
For 1882.		
	Premis.	Losses.
Canadian	\$1,009,368	\$771,348 = 77 per cent.
British	2,914,124	1,890,882 = 64 "
American	287,815	156,363 = 54 "
Grand total	\$4,211,307	\$2,818,593 = 67 "

There has thus been a considerable increase in the amount of property insured while the ratio of losses has decreased, which, when we take into account the larger liability at stake, show the gain to be more apparent than real, but still there has been some improvement upon 1881, which was an uncommonly disastrous year for fire insurance in Canada. The increase in the business is probably due in a measure to Manitoba, which Province has so far been very profitable to the companies generally, though how long this state of things may last in a new country it is impossible to say.

The difference shown by the table probably results from the fact that there are one or two Canadian Companies which, by struggling to maintain an existence, not only damage themselves but reflect injuriously upon the staunch native institutions, the business of which in Canada compares favorably with the stronger class of foreign companies—and tends to drive more business into the hands of the latter. The returns under review show that the premiums of the Quebec Fire Insurance Company were \$49,867 and the losses incurred \$47,632, or nearly 100 per cent.

Taking up the figures of the British offices, we find their ratio of losses ranging all the way from 87 per cent down to 36 per cent. The first-named ratio is certainly unfavorable compared to the general average of the British offices, and exceptional in any case, but perhaps the "City of London's" experience on a first year's business with a loss ratio of nearly 70 per cent is even worse. We have heard occasionally complaints as to the aggressiveness of a certain British company, but when we observe that on the large income of over half a million the ratio of its losses is only 59 per cent, we are inclined to think that those who guide that Company's career understand their business. The American companies apparently do not aim at an extended business in Canada, but their loss ratio would seem to indicate that they make a good selection of what little they do.

The preparation of such an amount of information as that contained in the Superintendent's Report in such a manner as to please all, cotemporary with the requirements of the Department, would seem to demand the tact and ability of a Dufferin. There are circumstances where it is impossible not to perceive two pathways. For example, it is known that many companies, from prudential motives, re-insure a proportion more or less of their risks, not only in Canada but in the United States and elsewhere, with sound companies not licensed to do business in this country. The difficulty lies in the treatment of expenditure and income in such cases; again, although the amount of such re-insurance in Canadian companies appears in the Canadian returns to the credit of the company carrying the risk, the re-insurance with companies in other countries does not appear anywhere to the credit of Canadian business. The expenditure of the respective companies in Canada is thus swelled by the cost of originally obtaining business which does not appear to their credit. Suppose a popular company deems it advisable to distribute a large amount of the business

tendered it,—that its premium income is say \$300,000, of which it re-insures nearly one-half—the entire business procured might be considered if the whole expenditure be included, otherwise injustice may be done by the evident disproportion of expenditure to income—through the use to which the statement may be put by over zealous rivals or agents. It is not alone Canadian companies who re-insure abroad. Some of the leading British offices have arrangements with American companies for this purpose.

In conclusion, we may remark that if the disposition displayed of late by the offices to combine in re-adjusting the inadequate rates ruling at present bear fruit, Canadian fire insurance will be placed upon a more profitable basis, and, together with the growth of the country, will afford business for the sound companies such as may be a benefit to themselves and the public they protect.

According to the returns, the total amount at risk at the close of 1882 was returned as \$526,856,478, as against \$462,210,968 in 1881.

THE BANKS.

BANK OF MONTREAL.—On the day of our last issue the half-yearly dividend of 5 per cent. was declared, and it was announced that \$250,000 had been added to the Rest, which is now \$5,750,000, and not as the *Chicago Tribune* says \$750,000. There is reasonable ground for anticipating that at the close of the year the Rest will have reached 50 per cent. of the capital, after which larger dividends may be expected.

MERCHANTS BANK.—The half-yearly dividend has been declared of 3½ per cent., and the Rest has been increased. The office of President, which has been vacant since the demise of Sir Hugh Allan, has been filled by the appointment of his brother, Mr. Andrew Allan. The late manager at Winnipeg, Mr. Duncan McArthur, has been presented by the Bank with a silver service of plate and a highly complimentary address on his retirement from the service of the Bank.

ONTARIO BANK.—A dividend of 3 per cent. has been declared for the current half year.

EXCHANGE BANK.—The usual dividend of 2 per cent. has been declared for the quarter.

The **BANK of Hamilton** announces a half-yearly dividend of 3½ per cent.

BANK OF TORONTO.—It was fully anticipated that the dividend would have been announced on Wednesday, and some disappointment was felt at the delay. We shall doubtless be able to announce it next week.

GOODS IN TRANSIT.

The following regulations respecting the transporting, manifesting, and reporting of dutiable goods through Canada are published, to come in force on 1st May next:—

1. All goods removed in bond ex-warehouse under removal entry when the transportation is intended to be partly through a foreign country shall be manifested to the Customs port of destination in Canada, and one copy shall be forwarded by mail to the frontier port of exit to be there recorded and re-mailed without delay to the port of destination.

2. All goods exported in bond, ex-warehouse or otherwise, shall be manifested to the frontier port of exit from Canada, but the foreign port of destination shall be recorded on the face of the manifest.

3. All goods forwarded from one port in Canada to another, under frontier or general bond, shall be forwarded under manifest.

4. All goods received at frontier ports to be forwarded under bond to other ports in Canada shall be forwarded to the ports of destination under manifest.

5. Manifests shall be in such form as may be prescribed by the Minister of Customs, who shall also direct the information to be given therein.

6. Manifests shall be made in triplicate for each car, one copy to be attached to the way bill and forwarded therewith to the Customs port of destination, one to be forwarded to the same port by mail or first train, and the third copy to be retained on file at the sending port, provided that instead of a third copy of separate car manifest a general or train manifest may be substituted to be kept on file at the sending port.

7. All transfers from road to road or from car to car, which may occur between the sending and receiving ports, shall be noted on the separate car manifest accompanying the way bill by the Customs officer in attendance; and no transfer shall be made except in the presence of a Canadian Customs officer, except as hereinafter provided.

8. In the case of accidents between stations, where an officer cannot be procured to supervise the transfer, the conductor shall make and subscribe to a declaration to the effect that the goods described in the manifest have been transferred under his supervision from the wrecked or damaged car, giving the No., etc., to car No.—, using the forms provided, such declaration to be forwarded with the way-bill to destination.

9. A separate consecutive number must be given at sending ports to manifests for each port of destination; where there is more than one station at such ports under charge of different officers, from which manifests may be forwarded, the series of numbers at each station are to be kept distinct by prefixing a letter to the number to distinguish the particular station at which such manifests are made. Manifests of foreign goods in transit through Canada must be separately recorded at the ports of entrance and departure.

10. Duplicate and triplicate manifests must be compared with the original and with the way-bill before being forwarded, and the way-bill numbers must be shown on the manifest.

11. Manifests are to be recorded at the receiving ports, with consecutive numbers in the order of their arrival with ships or other reports inwards, and the sending port numbers also recorded. When the packages are all checked out of the cars the manifests are to be received and one copy returned to the sending port, the receiving port number and the entry or re-manifest number and stamp of the port being first placed thereon, with overs and shorts, if any, marked on both copies. All manifests received are to be returned to sending port within thirty days from date of reception as above, but if any goods received have not been entered the item must be marked with the number of the unclaimed list or the page, of the book in which account of the unclaimed goods is kept.

12. Transit manifests are to be cancelled at the frontier port of exit by the officer whose duty it is to see that the cars have passed out with unbroken seals, and if any seals are found broken, or the car bears evidence of having been tampered with in Canada, the officer shall satisfy himself as to the correctness of the contents by a comparison of the packages with the manifest.

13. Manifests must be legibly filled in with ink; in no case is a pencil of any kind to be used for the purpose.

14. Excise goods when removed or exported by railway under customs supervision must be manifested in the same manner as customs goods, but such excise goods must be delivered to the Customs officer by the proper officer of excise with a removal entry or warrant, otherwise they are not to be taken charge of by customs officers.

15. Enquiries as to goods short received should be made by officers of both receiving and sending ports, as both are responsible for the due discharge of all goods called for by manifest.

16. Should receipts manifests not be received within thirty days after the forwarding of the goods, the collector of the sending port will cause a copy of the missing manifest to be sent to the port in arrears, with the request that it may be returned with receipt or explanation.

17. Each Canadian railway company before being permitted to manifest goods in bond, shall enter into a general bond to be duly executed in the penal sum of eight thousand dollars conditional for the due and faithful production at the respective ports of destination in Canada of all packages passing over such road under manifest, and for the general compliance with the Customs laws and regulations governing such traffic.

18. All railway companies shall provide secure and commodious suffrage warehouses, and other necessary premises, in connection with their stations at every Customs port or out-port, for landing, storing, transferring, delivering, and forwarding bonded goods; also suitable office accommodation, with fuel and light, for the officers of Customs appointed to attend such stations. All such premises to be made secure to the satisfaction of the collector or proper officer of Customs.

19. Loading, transferring, or landing bonded goods before or after regular Customs hours, or on Sundays or legal holidays, shall only be permitted upon application to the Collector or proper officer of Customs, and railway companies shall pay such sum or sums for the extra services of officers, either weekly or monthly, appointed to attend to such duty, to the Collector of the port as may be considered fair and reasonable: but no such money shall be paid by any railway company to any officer of Customs except through the Collector of the port, who will in every case give his receipt for the same.

20. All goods under bond, in charge of any railway, should have preference over other goods, and be promptly landed in presence of the officers of Customs in attendance.

21. Such locks, seals, or other fastenings for freight cars as may be approved by the Minister of Customs shall be provided by the Customs Department, and furnished for use of railways at their expense.

22. All former regulations inconsistent with the foregoing are hereby cancelled.

THE TARIFF CHANGES.

The following modifications of the changes in the Tariff recently proposed and published have been passed by Parliament:

Carrriages, buggies of all kinds, farm waggons and all other carriages not enumerated, railway freight or farm carts, pleasure carts or gigs and similar vehicles, 35 per cent. *ad valorem*.

Railway cars and sleighs, cutters, wheelbarrows and hand carts, 30 per cent. *ad valorem*.

Children's carriages of all kinds, 35 per cent. *ad valorem*; parts of carriages or other manufactured articles shall be charged with the same rate of duty on a proportionate valuation as that chargeable upon the finished article.

Glove leathers, viz: buck, deer, elk, and antelope, tanned or dressed, colored or not colored, 10 per cent. *ad valorem*.

Dress or costume cloths, serges and similar fabrics under twenty-five inches wide and weighing not over three and a half ounces per lineal yard, either or both, 20 per cent. *ad valorem*.

Vineries to remain as they are in the present tariff.

Agricultural implements, mowing machines, self-binding harvesters, harvesters without binders, binding attachments, reapers, sulky and walking ploughs, and parts of the same, harrows, scythes, horse and hand hay rakes, garden rakes of any material, grain seed drills, spades and shovels, hoes, hay, straw, manure, spading and mining forks, and all similar articles and parts thereof, 35 per cent. *ad valorem*.

Portable machines, portable steam engines, threshers and separators, horse-powers, portable saw mills and fanning mills, and parts thereof, 35 per cent. *ad valorem*.

Jellies and jams to be 5 cents per pound, not 6 cents.

Vaseline in bulk to be 4 cents per pound, not 5 cents.

Files and rasps, 35 per cent., instead of 30 per cent.

All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared permanently and legibly affixed to each parcel by stamp, label or otherwise, and all medicinal preparations imported without such name so affixed shall be forfeited.

The duty on jeans, cantilles, cambrics, silicins and cashins is to remain as at present, and not be subject to the duty of 27½ per cent. imposed on printed and dyed cottons after January 1st, 1884.

The proposed change to a duty of 15 per cent. on kid, tanned or dressed and colored or not colored, is dropped.

The item is also dropped proposing a duty of 20 per cent. on fancy yarns of wool or worsted in two or more plies when the same are combined in different colors, and mohair yarns and white or any color, when the same are imported by woollen manufacturers for their own use or making fancy tweeds.

The proposed duty of 10 per cent. on buckram is stricken out.

The item imposing a duty of 15 per cent. on oil cloth, or cloth enamelled, stamped, painted, printed or similarly prepared, when imported by trunk or valise manufacturers for use in their factories is struck out.

The importer of cotton duck used for sails of ships or fishing boats is to be entitled to a drawback equal to the duty paid thereon, less five per cent. of the value of the article.

The increased duty on agricultural implements will not go into operation until May 1st next, it having been represented to the Government that the supply of implements of Canadian manufacture would not be adequate to meet the demand in the north-west this season, and it has, therefore, been determined to allow a short time for importation from the United States. It is, however, confidently expected that next year the Canadian manufacturers will be in a position to supply all demands. It is proposed that ship's duck shall pay a duty ranging from 17½ to 25 per cent., but when evidence is furnished the Government that the duck has been used for ship's sails all the duty collected, except 5 per cent. on the invoice value of the goods, will be refunded. This change is made to prevent frauds on the revenue such as have occurred under the law as at present.

The perseverance with which burglars occasionally pursue their operations is well shown by a letter from a private banker in Lucan, Ont., to Messrs. J. & J. Taylor, safe manufacturers, Toronto, describing a recent attempt upon his safe: "The outer door, which, of course, is only Fire-Proof, gave way in time to the severe use of sledge hammers and drills, but the door of Burglar-Proof Vault stood

the test most satisfactorily, notwithstanding the fact that the burglars acted on it with one sledge hammer, five punches and several drills, the punches being used till they became completely useless. The burglars were evidently no novices at the business, as they first broke off the Dial Knob, and with the assistance of a heavy sledge hammer attempted to drive in the spindle of lock, but this being a Tapered spindle did not give way, but only became wedged in the tighter the more they hammered it. They then attempted to drill the door, but only got through the outer plate of iron when they came in contact with the hardened steel, when they were again frustrated, the steel being so hard that their drills were completely useless for operating on it. They next broke off the handle in the hope of gaining an entrance in that way, but this also proving of no effect to them, they gave it up in disgust and left, leaving their tools behind them."

The number of persons trying to eke out a living by the exercise of their wits would seem to be on the increase, if one may judge by a glance over the advertising columns of the newspapers. Among other methods of "raising the wind" is one frequently practised and exposed in the cities of the United States, especially in Chicago, and which has recently broken out in Montreal. The advertiser wants somebody, male or female, to fill a responsible situation at a salary of say \$12 to \$20 a week, but must give security in the shape of a cash deposit of \$200 or \$300. The ruse succeeds often in Chicago; the person is engaged, makes the required deposit, and is requested to begin work next day. On calling next morning at the office or boarding-house room, rented by the week, the dupe finds his or her employer has decamped and left not a trace behind. He probably opens out immediately in another part of the city, and advertises again under a different alias. The number of applications received by these chevaliers would indicate the existence yet of a fair proportion of adult young men and women over-credulous in their natures.

A CORRESPONDENT at Shediac, N.B., member of a leading wholesale and manufacturing firm writes to the *Gazette* recently as follows:—"We are having very fine weather, and the ice is fast leaving the harbor and straits. Navigation has already commenced with the coasters and our regular steam communication with P. E. Island daily is open. The steamer Princess of Wales has begun her regular daily trips to Pictou. Our lumbermen are having good steam driving, and if it continues large quantities of logs will be brought to market, as more were hauled the past winter than usual. Our own business is good, and we are much pressed with orders for early delivery. We have had some failures to contend with, but, upon the whole, we think the trade of the country is fairly prosperous, and as soon as the banks see that it is safe to let up a little with their country agencies and customers, times will be quite as good as they have been for years. We have good demand for labor of all kinds, and mechanics in all the trades are scarce."

The average product of wheat in Manitoba last year was 32 bushels per acre, and the average product for the seven years commencing 1876 was 20 bushels per acre. In Dakota the average product last year was 16.7 per acre. In Minnesota last year the average was 13.3 bushels per acre. The average in Minnesota for twelve years was 14.51, and in the ten years from 1870 to 1880 the yearly average per acre over the whole area of the United States was but 12.3 bushels.

FIRE RECORD—INSURANCE.

ONTARIO.

Belleville, April 1.—A house owned by A. L. Smith and occupied by W. Penny burnt with contents. Loss \$250. *Big Island*, April 2.—R. Badgely's house burnt with contents. Loss \$3,000; insured for \$1,300 in Agricultural of Watertown. *Toronto*, April 1.—The Round-house belonging to the Great Western Railway burnt. Loss \$5,000; fully insured. *North Williamsburg*, March 31.—A. McIntosh's barns with contents and live stock burnt. Loss \$2,000; insured in Royal for \$2,500. *Napanee*, April 2.—Carscallen's saw mills damaged. Loss \$300. *Beaverly*, April 1.—The barn and stables owned by R. Barron with contents burnt. Loss \$2,500; insurance \$1,800. *Georgetown*, April 2.—A frame building owned by Mrs. W. Barber destroyed. Loss \$200; insured in Gore Mutual for \$1,000. *Toronto*, April 6.—A building occupied by Mr. Parks, brassfitting shop, Waterloo Yeast Company and Latham, glass stainer, destroyed. Parks loses \$8,000; insured for \$4,000 in Royal and North British. Waterloo Yeast Company lose \$2,000; insured for \$1,500 in Royal. Latham lost \$200. April 10.—Bryan's blacksmith shop destroyed. Loss \$2,000; insured for \$500 in Western. *Hamilton*, April 6.—Hope & Co.'s storehouse damaged. Loss \$5,000; covered by insurance. *Port Elgin*, April 6.—The dwelling house of A. McGillivray with contents destroyed. Loss \$200; no insurance. *Wroxeter*, April 6.—A. Gibson's oatmeal mill destroyed. Loss, \$500; fully insured. *Wilton*, April 9.—The residence of H. Pultz with outbuildings destroyed. Loss \$3,000; insured for \$2,500 in Phoenix. *Georgetown*, April 10.—The storehouse owned by J. Barber destroyed. Loss \$400; no insurance. *Mespeler*, April 11.—The house and contents belonging to J. Strycher destroyed. Loss \$200. *Morrisburg*, April 11.—A brick block owned by H. G. Merhley, and occupied by Munroe & Capel, partly destroyed. Munro & Capel are insured for \$5,000 in Western, North British for \$5,000, and in Royal for \$2,000; no insurance on building. *Merrilton*, April 11.—Canada Wheel Company's office burnt. Loss \$500; insured. *Oakville*, April 18.—A block of houses, known as the Navy Block, was completely destroyed, with some neighboring buildings. The burned buildings were:—J. Barclay, general store; Standard office; Odd-fellows' Hall, Masonic Hall; G. W. Pearce & Co., druggists; M. S. M. Craney, general store; Oakville Express Office; Orange Hall; E. Hillmers, butcher shop and livery stable; Ebenezer Hillmers' dwelling house and the American Express office; Morrison's butcher shop. Granton's store, next to Morrison's was scorched. Total loss \$40,000. Barclay's stock was the largest, \$7,000; building, \$4,000; household effects, \$2,000; insurance on building, \$2,000 in Phoenix; on stock, \$2,500 in Western, and \$2,000 in Waterloo Mutual. Pearce & Co., lose \$2,500; insured in Western. Oakville Standard lose \$2,200; insured in Royal for \$1,000. Ed. Hillmer loses \$3,000; no insurance. M. S. McCraney's loss on stock, \$6,000; building, \$3,000; insurance on building \$1,500 in Lancashire; stock, \$4,500; insurance \$2,000 in Lancashire; stock \$4,500; insurance \$2,000 in Lancashire and \$2,000 in Phoenix; \$500 in Hand, N.B. Chisholm loses \$3,000 on building, insured for \$1,200 in Royal. Masonic Hall lose \$500; insured in the Western for \$400. Odd-fellows' Hall lose \$500; insured in Phoenix; Morrison's loss is \$1,200; insured in Western for \$600. *Ocean Sound*, April 15.—A fire occurred here which destroyed a large block occupied by some twenty people. Total loss, \$50,000; insured for \$30,000. The following companies are the ones that carry risks: Gore Mutual, Royal, Lancashire, Queen's, Western, Citizens', Northern, Mercantile, Quebec, Com'l Union, Norwick and Sovereign. *Pembroke*, April 14.—A building known as Dewar's tannery burnt, the fire spr ad to adjoining block. The following are the sufferers so far: R. O. Malar, general merchant; Telegraph office; Mrs. Ducau, grocery; J. P. Sutton, barber;

Mrs. Archer's grocery and millinery; W. J. Douglass, jeweller; J. Thibaudenau, tobaccoist; W. O'Meara's brick range; Dowsley's buildings and all buildings on Lake street. *Toronto*, April 17.—A wooden building in rear of Mail building destroyed. Loss \$500. *Ottawa*, April 19.—D. McIntyre's dwelling house totally destroyed. Loss \$1,000, no insurance. *Toronto*, April 23.—The Queen's Theatre totally destroyed. Loss \$3,000; insurance \$2,000 in the Royal. *Mitchell*, April 23.—A fire broke out in Mulheron's furniture shop, which was totally destroyed. Loss \$4,000; insured in Mercantile of Waterloo for \$700, stock insured in Gore Mutual. The fire spread to the two-storey building owned by A. Watts, of Brantford, and the first storey occupied by A. H. Mulheran, grocer, who lost \$100; no insurance; W. Challenger, harness, etc.; loss \$300. Dr. Dunsmore loses \$500; insured for \$200 in London Mutual on contents and \$200 on building. *Collingwood*, April 23.—J. Peterson's sash and door factory totally destroyed, together with lumber and sheds and dwelling house occupied by Mr. Peterson. Loss \$5,000; no insurance.

QUEBEC.

Lachine, March 31.—The Ottawa house completely destroyed. Loss \$3,000. *Sherbrooke*, April 2.—The school house and residence of the Rev Mr. Myers burnt. Loss \$3,000; insured in Phoenix for \$1,600. *Montreal*, March 31.—A four storey building owned by R. Jellyman and occupied by Messrs. Tees & Co., Messrs. Sharpe & McKinnon, and the Union Machine Company, totally destroyed. Loss on building \$15,000, partly insured. Messrs. Sharpe & McKinnon lose \$9,000; insured for \$4,000 in City of London, and Northern for \$2,000. Messrs. Tees & Co. lose \$6,000; insured for \$3,000. The Union Machine Company lose \$20,000; partially insured in Phoenix and British American companies. *Lewis*, April 9.—A house owned by Miss Roy and occupied by Geo. McNeil destroyed. Loss \$400; covered by insurance. *Kamouraska*, April 10.—The Post Office with outbuildings destroyed. Loss not known. *Dixville*, April 11.—O. Biltwin's butter tub factory and grist mill destroyed, and adjoining building damaged. Losses are as follows: Mr. Baldwin's grist mill, machinery and grain, \$5,000; tub factory, shafting, \$1,200; J. Chandler's butter tub factory, \$900; A. H. Drew, on butter tubs, \$100. Mr. Baldwin was not insured, but Mr. Chandler had \$400 on machinery. *St. Jean Baptiste Village*, April 12.—A fire occurred in Mr. Vincent's stables and spread to Mr. Villeneuve's and Mr. Lauzon's, which were completely destroyed. Loss \$7000. Mr. Lauzon loses \$300 on stables and stocks damaged to extent of \$20; fully insured. The remaining loss of \$6,500 is divided between Mr. Villeneuve and Mr. Vincent, who are fully insured. *St. Marie de la Beauce*, April 18.—A \$500 fire occurred here, insured in Commercial Union. *St. Hyacinthe*, April 19.—Miss E. Patenande's millinery store and the office of Le Courier de St. Hyacinthe burnt. Loss \$3,500. *L'Anse a Gilles, Parish of l'Islet*, April 22.—A house owned by D. Menard completely destroyed. Loss \$1,200; no insurance. *Quebec*, April 23.—J. W. Henry's house destroyed. Insured in Quebec Insurance for \$1,600. *Montreal*, April 22.—Premises of Canada Mfg. Co. & Chas. Alexander. The insurance is as follows: Machinery, \$5,000 each in Citizens, Queen's and Phoenix. Building, \$10,000 each in North British and Mercantile and London; stock, \$3,000 in Imperial and \$7,000 in Commercial Union. The adjoining stores of J. L. Carson & Co. and S. Carsley were damaged, but losses are fully covered by insurance. Fire originated in premises of Chas. Alexander. *St. Roman*, April 25.—F. Villeneuve's general store destroyed. Insured for \$3,000 in Liverpool, London and Globe, Commercial Union for \$4,400; and Royal, \$600.

NOVA SCOTIA.

Halifax, Feb. 26.—A wooden building belonging to the estate of the late J. G. Farrell, occupied by Farrell & Logan. Insurance on

building \$3,000 in the Queen. Farrell & Logan's stock insured for \$1,600, also in the Queen. *Liverpool*, March 14.—A large fire occurred here, destroying sixteen buildings. Total loss \$16,500. Drew & Morin, loss \$8,000; Dexter & Co., \$3,000; Campbell estate, \$2,500; Mulhall, \$1,500; R. H. Gardener, \$400; Lannans, \$750; Foster, \$300; Millard, \$600; J. N. Mack, \$200; Payzant, \$250. Slightly insured. *Lower Stewiacke*, April 7.—McNitt's hotel and two barns, also Boomer's and J. Parker's stores. McNitt lost all his furniture; small insurance. Boomer has no insurance, loss heavy. No insurance on Parker's stock. *Halifax*, April 11.—A double dwelling owned by J. Bell and Captain David, occupied by the former and J. R. Hunter, completely destroyed. J. Bell's house is insured in Acadia Company for \$2,000, and furniture in Aetna for \$1,600. Captain Hunter is insured for \$2,400 on property in Aetna. Mr. Roland's furniture insured in Queen for \$650.

Market Reports.

MONTREAL WHOLESALE MARKETS.

THURSDAY, 26th April, 1883.

An improved tone characterizes the markets this week, but trade lacks the animation which the opening of navigation must impart. The community and the country seem prepared for this event; the river is almost clear of ice as far as Sorel, and from the preparations being made, vessels are evidently expected in the harbor quite as early as last year. The protracted cool weather and late snow-storms in different parts of the country retard both retail and wholesale trade. Failures are much less numerous, and remittances generally have improved, so that with the large immigration to the North-West which has already commenced in earnest, and the more conservative policy being pursued by bankers and importers, there are good prospects of a healthy year's business being done. Farming operations have been commenced in some parts of Manitoba. Money remains quiet and unchanged; Sterling Exchange is dull and lower at 109½ for sixty day bills and 109 over the counter. Drafts on New York, ½ prem. The Local Stock market has been quiet and unsettled, pending the declaration of several bank dividends, and values for leading securities show little change from last week, and that little is in the upward direction. City Gas has advanced ¾ per cent for the week. North West Land shares sold at par last Monday, but closes to-day at 78s 6d bid, 79s asked. Federal has dropped 1½ per cent, but changes for other stocks are only fractional. See comparative table on another page.

ASHES.—Receipts are light, as usual just before opening of the canals, and First Pots are very strong at \$5 to \$5.10, with a fair prospect of a slight advance in May. Seconds sell at \$4.70. There are no Thirds here. Pearls continue neglected, and there are no receipts or sales or even enquiry to note. Receipts since 1st January, 2,669 barrels Pots, 46 barrels Pearls. Deliveries, 1,028 barrels Pots, 96 barrels Pearls. Stock in store at 6 o'clock on Wednesday evening, 1,356 barrels Pots, 42 barrels Pearls.

BOOTS AND SHOES.—Manufacturers continue tolerably busy executing the remainder of Spring orders, and more or less sorting-up business is being done. A few houses are beginning to give attention to Fall trade, but few travellers are out; the leading houses will not send out Fall samples for a month yet, although it is stated that some larger Western jobbers have already been in the market for Fall samples. A few orders have been received from the Lower Ports and the Northwest during the past few days. Payments fair.

DAIRY PRODUCE.—A good local enquiry exists for *Butter*, and new Eastern Townships readily commands 25c to 27c. American goods continue to be offered here, several lots of Boston butter having been received yesterday, part of which, however, was re-imported Canadian; good old State dairy is selling at 25c to 26c, while New State butter is worth about the same as Canadian. On one lot of 40 tubs \$135 was paid for duty and express charges. Some lots of old inferior butter changed hands yesterday at 18c. The *Cheese* market has ruled quiet and unchanged; the old season's make has been pretty well exhausted, and until the new arrives the market will remain more or less nominal. The *Liverpool* market is steady and quoted at 68s 6d. At Little Falls Tuesday there was a brisk demand, and 3,000 boxes factory cheese were sold at 10½c to 13½c; also 125 boxes farm dairy at 10c to 12c, against 125 boxes do last week at 10c to 13c.

DRUGS AND CHEMICALS.—Business is rather more active this week, and firm prices prevail for most leading lines, *Soda Bicarb* alone showing any signs of weakness. Considerable quantities of this article were bought early in the season and a decline has since taken place, and early buyers are offering to arrive but are not obtaining bids. The arrangement alluded to in our last for curtailing production in England progresses, but is not yet complete. The market there is dull excepting *Bleach*, and prices still have a downward tendency. *Bleach* has recovered somewhat, makers generally asking £5 17s 6d to £6. Exports from Liverpool to Canada for March, 1883, 1036 tons, against 466 tons in March, 1882.

DRY GOODS.—The travellers now out on their sorting-up trip are forwarding orders of a decidedly sorting-up character, that is small, but they betoken a degree of caution which shows that country merchants are more than ever buying with pay-day in view. Spring stocks in the country stores are generally not much broken as yet, and the backward weather, bad roads, and usual excuses at this between seasons period are given for not buying freely. Payments this month have been generally satisfactory. Stocks continue to be well-assorted, but not excessive in any department. A large business is being done in Canadian grey and white cottons at prices which will not enable the manufacturers to pay large dividends, but the masses of the people will be benefited by the keen competition which has caused the heavy reduction. The city retail trade is not so brisk and cheerful as last week, owing presumably to the colder, raw weather.

FLOUR AND GRAIN.—The "break" of about 2c in the Western wheat markets yesterday affected the English and local markets, and caused a weaker feeling all round to-day. A partial recovery in Chicago to-day has imparted a more confident tone to the markets. The imports in the United Kingdom during the week have been reduced by 10,000 barrels flour, 65,000 bushels wheat, and increased by 85,000 bushels corn. There has been a growing demand in this market for May shipment, but generally at lower prices than holders were willing to accept. Yesterday, however, there were sales of cargoes of No. 2 White Wheat

at \$1.11 and of No. 2 Canada Spring at \$1.15. Coarse grains have been dull and easier, especially peas, which are down to 98c May for Ontario offerings. Nothing doing in oats or rye; the latter is quoted at 72½c for May, and oats at about 40c. Cargo lots of corn in bond worth 62½c. As the opening of navigation approaches, an increased enquiry for *Flour* is experienced and better prices have been obtained, owing to the advance in English and American markets. Vessels are expected to be loading in this port for Quebec and Lower ports in a few days, and will leave as soon as the ice at Cap Rouge gives way.

FREIGHTS.—The regular lines of steamers are asking 3s to Liverpool, 3s 3d to Glasgow and 4s to London and Bristol,—for heavy grain. Some contracts have already been made at these figures.

FRUITS.—Trade has been fairly good for the week, *Apples*, *Oranges* and *Lemons* being principally in demand. *Oranges* continue firm at \$6.50 to \$7 per case, and *Lemons* are quiet, at \$3.50 to \$4 per box or \$5 per case; receipts liberal. *Apples* in fair request at \$4 to \$5 for sound stock, and \$3 to \$4 for inferior qualities. *Pineapples* meet with good enquiry, at \$3 to \$3.50 per doz; *Bananas* are in request, at \$2 to \$3 per bunch, and *Cocoanuts* at \$5 per hundred.

FURS.—Spring *muskrats*, trapped, bring 180 to 20c, and shot do. are worth 15c to 20c, but very few have yet been received. The catch is expected to be small this year, and owing to the state of the European markets the demand will likely be poor. A few small lots of *red fox* have been marketed at \$1.25 to \$1.30 for good skins. Other kinds rule nominal, as previously quoted.

GROCERIES.—Correction last report referring to tariff: *Javas* 5c instead of 6c, should be *Jams* and *Jellies*, 5c as finally settled upon instead of 6c the pound as at first proposed. The tariff as affecting Groceries and mostly other goods is now in force. *Teas.*—A cold backward season is reported from Japan and crop will be late. The cold has, it is believed, done some harm to the plant. Market is steady for all desirable *Teas* and with business not active. *Sugars.*—There is scarcely any change in values. Demand for Yellow Refined is fair. West India *Sugars* dull. *Molasses.*—Late reports from Barbadoes show some decline. With us there is dullness. *Syrups* somewhat easier. *Coffees.*—Java is at the moment rather active, with sales at advance. *Mocha* is quiet. Other kinds, as Rio, held firmly. *Rice.*—More business to report lately, and fair enquiry at fully late prices. *Spices.*—Pepper and other Spices (Nutmegs and Mace excepted) are at reduced duty of 10 per cent, this is the only alteration in values as market is firm. Common *Ginger* keeps up, and is held at 8c and 9½c in New York, which is duty free. *Fruits.*—Dullness prevails in Valentias 6½c to 7c. *Malaga* dull. Duty on *Fruits* is now reduced from 25 to 20 per cent. *Almonds* are firm. Reports give intimation of very serious damage to growing crop. *Tarragonas* 14 to 16c. *Figs*, *Currants*, *Sultanas*, *Prunes*, show little change.

HARDWARE AND IRON.—Business in general hardware fairly good for the time of year; a good demand for shelf goods, nails, etc., is being experienced, but not much stir in heavy goods is expected until after the opening of navigation and lower freights prevail. Payments reported fair. A moderate consumptive demand for *Bar Iron* at \$2 per ton for nearly all sized lots continues to be supplied. *Tin Plates* dull and unchanged, but orders for *Cut Nails* which are always in demand at this time of year, are said to be increasing daily. For *Pig Iron* the market has ruled dull and unsatisfactory, business being restricted to the sale of a few spot lots at \$23 to \$23.50 for leading brands, and \$21 for Eglinton; for

futures little or no business done. Freight from Glasgow to this port firm at 12s. "War-rants" now quoted in Glasgow at 47s 4d. *Ingot Tin* is a shade firmer with sales at 24c, and *Copper* has been placed at 18½c. From London tin is cabled firmer at £98 10s, and best selected *Copper* is quoted there at £89 10s.

LEATHER.—While some houses appear to be busier than others, the market still assumes a quiet aspect. At this between seasons period, manufacturers are not much in the market yet for leather, and transactions continue small, as a rule. *Upper* is reported scarce and in demand, and some holders are asking an advance of ½c on previous quotations, but for most descriptions values favor buyers. There have been sales of *Slaughter Sole* at 25c to 28c as to quality, etc.; of *Spanish Sole* at 24c to 26c, and of selected weights at 27c. In black leather there have been some movement in *Waxed Upper* at 33½c to 35c; *Quebec Splits* have changed hands at 20c to 22c, and good medium at 22c to 26c. *Pebbled* and *Buff* are quiet, at 11c to 15c for the former, and 14c to 15½c for the latter.

OILS.—In fish oils there is not much doing in large lots, sales being generally of a jobbing character. Prices rule firm, however, for most kinds, Newfoundland *Cod* being held at 67c to 70c, and *Gaspé Cod* at about 66c to 67½c. *Halifax A* is worth 65c to 66c. *Steam Refined Seal* rules steady and firm at 87½c to 90c, a cargo having been sold for shipment to London, Ont., during the week by a Montreal firm at the inside figure. In view of stocks in this market having become exhausted and the probable fair catch of seals, it is thought that values for the new seal oil may rule about the same as last year. *Spirits of Turpentine* are lower in the States, in consequence of the expected arrival of the new crop, and owing to the reduction of 10 per cent. on the duty, there is some prospect of a decline in values in this market.

PROVISIONS.—Since our last reference the Chicago pork market has advanced about \$1.50 per brl., and lard about 3c per lb. This market, in sympathy, has also advanced; and a fair jobbing business is being done in *Mess Pork* at \$22.25 to \$22.75 for Western, and \$23 to \$23.50 for Canada short cut. *Lard* is firm, with sales reported at 15c for Fairbanks' and 14½c for Canada; round lots have changed hands at a shade below these figures, but holders are firm at these rates to-day. A fair business is being done in smoked meats at 14c to 14½c for city cured *Hams*, 13½c for *Bacon*, and 11c to 11½c for *Shoulders*. *Eggs* easier and lower, fresh selling at 16c to 17c; receipts moderate, as is also the demand. *Maple Syrup* scarce; all offering wanted at \$1 to \$1.10 per gal., as to quality and quantity. *Maple Sugar* also in light supply, and choice stock in boxes readily command 13 to 14c per lb.

SALT.—Market quiet, as usual at this period, and, pending the arrival of new salt, prices remain steady and unchanged.

SEEDS.—The market for clover continues active with reduced stocks and slight advance in price. We quote it to day in small lots at \$15.75 to \$16.25 per cental. Timothy in fair supply and without change. We quote at \$2.40 to \$2.60 per bushel according to quality.

WOOL.—The demand from manufacturers during the week has been fairly good, and with stocks small values rule firm, especially for foreign descriptions. Reported transactions comprise lots of 18,000 lbs. *Greasy Caps* at 18 to 19c; 15,000 lbs. do. at 17½c; 30,000 lbs. *Australian* at 21c to 24c, as to quality; and 10,000 lbs. *Buenos Ayres* on p.t., but the range for this kind is from 40c to 50c. A cargo of *Cups* wool has just arrived at Boston, en route to this market. *Canada pulled* wools have been selling in jobbing lots at from 21c to 32c, as to quality.

The Price of the
EL PADRE
 is 10 Cents
 THE
SENECAL
 10 Cents
 THE
CABLE
 5 Cents.
 MANUFACTURED BY
S. DAVIS & SON,
 51 & 56 McGill St., } MONTREAL.
 73 & 75 Grey Nun St., }

AMERICAN MARKETS.

Boston, April 26.—Butter unchanged, demand small; sales of choice at from 29c to 30c; and fair to good from 24c to 27c. Cheese unsettled awaiting arrival new; choice quoted at from 13c to 14c; fair to good from 11c to 13c. Eggs quiet; sales of Canadian at from 16c to 17c. Hay, receipts moderate, demand fair; choice quoted at \$18, fair to good from \$15 to \$17. Potatoes, old are plentiful but prices weak; Bermuda potatoes selling at from \$6 to \$6.50.

Chicago, 2.30 p.m.—Wheat, May, \$1.11½; June, 113½; July, \$1.14½. Corn, May, 55½c; June, 57c; July, 59c. Oats, May, 41c; June, 42c; July, 42c. Pork, May, \$19.25; June, \$19.47; July, \$19.05. Lard, May, \$11.67½; June, \$11.80; July, \$11.92½.

New York, 3.30 p.m.—Wheat, May, \$1.20½; June, \$1.22½; July, \$1.24; August, \$1.23½; September, \$1.23½. Corn, May, 67½c; June, 69c; July, 67c; August, 69c; September, 69c.

Milwaukee, 2.30 p.m.—Wheat, May, \$1.10½; June, \$1.13½; July, \$1.14½.

TORONTO WHOLESALE MARKETS.

(Revised by Telegraph.)

Toronto, April 26, 1883.

There is little change worthy of notice. There are various statements as to the dry goods trade. The majority of the wholesale men say that trade is very quiet; and it is the exception that business is said to be pretty good. The bulk of opinion is that stocks, both in the city and in the country stores, are moving very slowly. Spring goods are, indeed, meeting with a certain demand, but it is not so good as the season should afford. Hardware is still reported moving moderately, with the difference that the market shows firmness in values. Groceries continue quiet. A correspondent just returned from a trip through several counties reports the country dealers as

somewhat discouraged at the small trade they have been doing for some weeks past. Boots and shoes are moderately active, and manufacturers working good time. Leather, consequently, has been in fair demand, and considerable sales reported in Hamilton, London and here during the month. Drugs and chemicals are again more active. Provisions quiet, but the market is steady, and values are well maintained. There is an increased demand for paints and oils. The money market is almost without change. Call loans have been made at 7, but the ordinary rate is 7½ per cent. Good paper is discounted at 7; new accounts and second class paper are done mostly at 8, and with more caution. Sterling Exchange is quoted, for 60 day bills, at 109½ to 109¾ between banks, and 1 more across the counter. New York drafts are made at ½ and 1 premium. The transactions on the stock market during the week have been only moderately large, and somewhat irregular. Speculation regarding the dividends to be paid was a feature in operations in general of the banks. Montreal had some vicissitudes, but has been fairly steady. Toronto has been firm. Standard was steady and more active than the majority. The rest of the list has been only quiet and steady. The advance in N. W. Land shares has been the prominent feature in the stock market. Loan company shares have been generally quiet, with very little change in values. And Miscellaneous shares have also been without any noticeable event. Following are the closing bids to-day compared with last Thursday:—

Banks.	Bid April 19.	Bid April 26.	Loan Cos.	Bid April 19.	Bid April 26.
Mont'x-d.	189	192½	Can. Permanent	225	225
Toronto	189	190	Freehold	111	111
Ontario	114½	114½	Western Can.	265	193
Merchants	125	125	Wag. & Loan	1024	1022
Commerce	124	124	Farmers' Loan	125	122
Dominion	183	183	Lord & Can'dn	184	182
Hamilton	113	113	Muron & Erie	168	169
Standard.	115	115	Dom. Savings	121	124
St'x-d.	1004	1004	Ontario Loan	167	167
Imperial	142	141	Hamilton Prov.	125	108
Molsons	123	123	Imperial Savin's	125	108

FLOUR AND MEAL.—The situation has changed since our last report, by a sharp advance in values. On Friday Superior Extra would have been taken at \$4.67½, and Extra quoted at \$4.55. On Saturday would have brought \$4.72½, and sales were made outside at equal to \$4.70, and quoted at \$6.40. On Monday the market was still firm, with \$4.75 bid for spot flour, and offering at \$5 for some delivery. Extra was nominal at \$4.60. On Tuesday the market was no more than steady; sellers asking \$4.80, with \$4.70 bid, and extra still quoted at \$4.60. There was a feeling that the advance was carried far enough for the present. To-day the market is rather easier. One lot of six cars Superior extra sold at \$4.70; Extra nominal at \$4.60. The stocks in store here on Monday last were 8,540 barrels against 8,425 barrels on April 16; and 7,825 on April 24th, 1882; and 9,540 April 25th, 1881. Meal is firm without being in active demand. Oatmeal is quoted at \$5.25 for standard and \$5.50 for granulated in ten or fifteen barrels lots. Cornmeal is slow of sale at \$4 a barrel in small lots. Shorts are still quoted at \$18 to \$20 a ton, according to quality. Bran is quoted at \$14.50 to \$15.

COARSE GRAINS AND SEEDS.—Barley has been quiet again during the past week with a slight decline in value. On Monday No. 3 extra sold at 58c and 59c; 45c was bid for No. 3; No. 1

was quoted at 71c, and No. 2 at 67c. On Tuesday prices had declined one cent further all round. The market to-day is still dull, and prices would be quoted if anything below yesterday's figures. The stocks here are diminishing, owing to shipments made from here during the week. On last Monday there were 105,435 bushels; against 152,021 on the Monday previous; 70,764 bushels, April 24, 1883; and 163,929 bushels, April 25, 1881. Oats continue steady, with sales yesterday of western at 47c on the track, and eastern nominal at 45c. A bid of 46c was made for car lots from the north. There are 200 bushels in elevator here, against 5,883 bushels April 24, 1882, and 1,900 bushels April 25, 1881. Peas are in moderate demand, and quoted at 78c to 80c for shipping lots. Stocks on last Monday were 15,574 bushels, against 13,958 on the Monday previous; 9,228 April 24, 1882; and 96,325 bushels April 25, 1881. Rye is nominal at 65c and 66c. Seeds have been quite active, selling alsike clover at \$15; red clover, \$9.50; timothy, \$2.40 to \$2.75; Hungarian grass, \$1.10; millet, \$1.10 per 48 lbs; flaxseed, \$1.80 per 56 lbs.

WHEAT.—The market has been excited owing to a speculative advance in Chicago. The Liverpool market has not been more than firm, with a reported upward tendency, and future arrivals quoted 1d per bushel dearer. The advance in Chicago appears to be based on unfavorable reports of the grown crops owing to winter killing and a continuance of cold weather up to the present. The unfavorable reports have good foundation in many instances, and it is now pretty certain that the aggregate American crop of wheat will not be equal to that of 1882. It is too early yet, however, to adopt any opinion as to what the wheat crop will be either in Europe or America. In this market wheat advanced more, comparatively, than flour. On Friday, No. 2 fall had advanced to \$1.03; and \$1.07½ was bid for No. 2 Spring. On Saturday, No. 2 Fall was wanted at \$1.05; and No. 2 Spring sold at \$1.09. On Monday choice No. 2 Spring sold at \$1.11; and red Winter sold at \$1.08. A lot of 10,000 bushels of goose wheat offered at \$1.06 with \$1.04 bid. On Tuesday the market was steady but no further advance was made in values; 10,000 bushels No. 2 fall offered at \$1.07 f.o.b., with the best bid \$1.04; and \$1 offered for No. 3 Fall; and 2,000 bushels No. 2 Spring sold at \$1.11½; and No. 1 Spring nominal at \$1.13. To-day the market was easier in Chicago, and there was a decided weakening here. A lot of No. 2 Spring offered at \$1.11 without bid; and there were sales of about 10,000 bushels No. 2 Fall at \$1.04½. Other goods were similarly lower than yesterday. The stocks in store here have slightly diminished since the opening of navigation. There were in store, on last Monday, 514,628 bushels against 536,050 on the Monday previous; 338,423 bushels April 24, 1882; and 253,436 bushels April 25, 1881.

PROVISIONS.—Generally the trade is not reported brisk. Meats have become firmer since the recent reported advance of pork in Chicago, and dealers are looking for higher prices. Long clear bacon is still quoted at 11½c for box lots, while car lots are not offering, but are quoted at 11c. Cumberland Cut is quoted at 10½c to 10c, and held firmly. Rolls for the Northwest trade have been changing hands, but at a slight advance on prices of a week ago. A lot of 300 long sold yesterday on p.t. but which was said to be a shade better than 12½c. Jobbing lots are quoted at 12½c for short and 13c for long. Breakfast bacon quoted at 14c. Hams, pickled selling at 12c, and a lot of 50 tierces sold at 12c; smoked are quoted in box lots at 13c. Lard is steady and unchanged, quoted in small lots at 13c for tinnets, 14c for tubs, and 14c for pails. Pork has advanced, and is quoted now at \$22.50 to \$23. Beef advanced to \$16 for prime, \$17.50 for mess, and \$10 for plate.

Butter is coming in more plentifully; large rolls fresh 17c to 19c; tub 20c to 21c. Eggs in large supply at 14c for box lots. Beans selling at \$1.80 to \$1.90 per bushel. Cheese almost done at 14c to 15c. Dried apples slow of sale at 10½c to 11c for common, and 16c to 17½c for evaporated.

OTHER PRODUCE.—Potatoes are arriving more freely, and were bought to-day at 65c per bag, in car lots, on the track. Hogs on the street sell at \$8.50 to \$8.75, and have been rather easier. Poultry firm, quoted at 14c for turkeys; ducks and geese nominal at 80c a brace for ducks and 60c a piece for geese; fowls 80c per pair. Onions in small demand at \$1.50 and \$1.60 a barrel. Tallow buying at 8c and selling at 8½c. Lot *Barley* selling at \$5 per barrel. *Pressed Hay* \$12 to \$12.50 per ton on the track. *Salt*, Canadian \$1.40 per barrel.

LIVE STOCK TRADE.—The receipts of cattle at the market here have been light, but not more so than is expected at this season. The prices given are for light weight. On last Friday there were about 60 head that sold at 4½c to 5½c for good to choice butchers' cattle. Sheep sold, only a few offering, at 5½c, and yearling lambs at 6c to 6½c. At Tuesday's market prices were higher. There were about 100 head of cattle, and prices for common to good ranged from 4½c to 5½c; some choice beasts bringing 6c. The last named were not heavy enough for the export trade, but were in fine condition. Sheep and yearling lambs were firm; sheep bringing 5½c and 6c; and the yearlings 6c and 6½c. Spring lambs from waggons on the street bring from \$3 to \$6 according to size and condition. Calves are selling at wide ranges: poor animals at \$3; medium \$5 to \$6; good bring from 9c to 10c per lb. dressed weight. Fat hogs are nominal at \$6.50 per 100 lbs. live weight.

HIDES AND SKINS.—The market is not changed Canadian cured cow hides are held at 8c for car lots. There are considerable quantities held here of Chicago hides, waiting for a better market. Green hides are bought at 8c for steers, and 7c for cows, No. 1 grade; No. 2 is one cent cheaper. *Calfskins* are abundant, buying green at 13c; selling cured at 15c. *Sheepskins* are slow at \$1.25 and \$1.35. *Lambskins*, young, bring 20c to 25c.

LEATHER.—There is reported a fair jobbing trade being done with the country. The quotations given are for country buyers, there is no change in prices. Quotations are: Spanish Sole, all weights, 28c to 30c; No. 2, 23c to 24c; Slaughter, 28c to 30c, and light 27c to 29c. Kip Skins, French, 75c to 95c; English, 70c to 75c; Native, 50c to 65c; Splits, 28c to 35c; Bull, 16c to 18c; Pebble, 14c to 18c; Russets, shoe, 40c to 50c; Saddlers, \$8.50 to \$10; Hemlock Calf, 35 to 40 lbs. per doz., 75c to 90c; French Calf, \$1.10 to \$1.40; Hemlock harness leather, 28c to 33c; Oak harness, 45c to 50c; Hemlock binding leather, light, 31c to 43c. Cod Oil, 65c to 70c; Gambier, 7c; Sumach, 4c to 5c. Degras 6.

HARDWARE.—Trade is reported very fair for the season. There may be some slight changes in quotations when freights are arriving from Great Britain. Prices are unchanged. Quotations are:—Nails, 10d to 60d, \$3.05 to \$3.10; 8d and 9d, \$3.35 to \$3.40; 6d and 7d, \$3.65 to \$3.75; 4d and 5d, \$3.75 to \$3.85; 2d, \$1.10 to \$1.20. Glass, 25 and under, \$2.10; 26 x 40, \$2.25; 41 x 50, \$2.55. Tin, Bar, 26c to 28c; Ingot, 25c to 27c. White Lead, per keg, \$1.50 to \$2. *Manilla Rope*, 12½c to 13c per lb. *Glue*, 8c to 20c per lb. Barbed fencing wire 8½c for galvanized and 7c for painted. Borax 15c to 17c per lb; brass kettles 35c to 36c; bar iron, ordinary, \$2.10 to \$2.15; hoops, cooper's, \$2.65 to \$2.75; band, \$2.65 to \$2.80; pig lead, per lb, 4c to 4½c; sheet, 6c to 5½c; shot, 6c; steel, cast, 12c to 13c; sleigh shoe, 2c per lb.

GROCERIES.—There is still very little activity in Groceries. Large sales are unrequent. Two lines of tea Ping Sney were sold recently at 25c; and three cars of sugar at 8½c for Granulated and 7c for Medium Yellow. Prices are unchanged but steady. Rice \$3.75 to \$4 per 100 lbs. Fruits steady. Quotations for tobacco will be revised next week. Quotations are:—Muscatel, loose, \$2.65 to \$2.80; Layer \$2.90 to \$3. Valencias 7½c to 8c; Prunes 7½c to 8c; Currants 7c to 7½c. *Sugars* firm, Porto Rico, common, 7½c to 7¾c; Canadian refined 7½c to 8½c; Scotch refined 7½c to 7¾c. Syrups, common, 55c to 57c; Amber, 63c to 66c; Molasses, 40c to 43c. Almonds, 16c to 18c; Filberts, 9½c to 10c; Peels, Lemon, 21c to 22c; Orange, 21c to 22c; Citron, 25c to 27c; All-pice 17c to 20c; Cloves, 38c to 45c; Nutmegs, 75c to \$1.25. *Coffees* are quiet: Java, 18c to 25c; Mocha, 30c to 38c; Ceylon, native, 23c to 25c, and Plantation, 28c to 31c; Rio, 10c to 11½c.

DRUGS AND CHEMICALS.—Business is again somewhat improved. Prices are unchanged: few changes in quotations. Glycerine 35c. to 40c; chamomile flowers, 50c; cubeb berries, 65c per lb; cream tartar, 38c to 40c; turpentine, 82c per gal.; linseed oil, raw, 68c, boiled, 72c; madder, 13c to 14c; tartaric acid firm, at 65c per lb; morphia steady at \$2.80 to \$2.90 an oz.; borax, 17c; fresh ergot, 55c to 60c; alcohol, \$2.75 per barrel. Quinine, Howard's, \$2.25 per oz.; German, \$1.90 in oz. bottles; Simac, \$100 per ton. Gentian root, 13c to 16c; colombo root, 30c; Powd. Hellebore, white, 13c to 15c per lb; gum arabic, all grades, 20c to 35c per lb.; opium, \$5; fresh ergot, 55c to 60c. Cochineal, 40c to 45c per lb.; madder, best, 13c to 14c per lb.; Newfoundland cod liver oil \$2.25 per gallon; Norwegian, \$3.60 to \$4.25 per gallon.

WOOL.—There is no change in the market except that fleece is reported quieter, if anything. There is no demand from the United States for Canadian Wool. The quotation here is quite nominal, at 18c to 20c, and nothing better looked for at present. Spinners are in moderate demand at the factories at 26c to 27½c; and Extra at 31c and 32c. The factories are not said to be working full time.

PETROLEUM.—The Petroleum market is said to be firmer this week, and holders are looking for some improvement. Prices here are steady and unchanged. Canadian refined selling at 16c and 16½c per gallon, according to quality. American Refined selling at 25c for prime, and 28c for water white.

FUEL.—There is no change in prices yet, but reported action by the coal companies in New York would indicate that a decline in values was certain. Prices here are for hard and soft coal. Domestic \$6 to \$6.50; Steam \$5.50. Wood, hard, \$5.50 to \$6.

Bank of Hamilton.

DIVIDEND NO. 21.

Notice is hereby given that a dividend of

Three and one-half per cent,

upon the paid Capital Stock of this Institution has been declared for the current financial year and that the same will be payable at the Bank and its agencies on and after

Friday the First day of June next.

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

The Annual General Meeting of the Stockholders for election of directors for the ensuing year will be held at their Banking house in this City on Tuesday, 19th day of June next—Chair to be taken at 12 o'clock noon.

By order of the Board.

E. A. COLQUHOUN,
Cashier.
Bank of Hamilton,
Hamilton, 25 April, 1883.

CARSLEY & CO.

DRY GOODS WHOLESALE,

93 ST. PETER STREET,

MONTREAL,

AND

18 BARTHOLOMEW CLOSE,

London, Eng.

Having now opened out our Spring Goods in the New Premises

93 St. Peter Street,

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

The First Floor

CONTAINS

HOUSE FURNISHINGS,

Raw Silk Damasks, Cretonnes,
Table and Piano Covers, Tablings,
Towelings, Quilts and all lines of
Domestics.

The Second Floor

HAS

DRESS GOODS,

Silks, Satins, Cloths, Prints, Parasols, &c
A large variety of the latest and most
salable lines.

The Third Floor

IS FOR

FANCY GOODS,

Laces, Ribbons, Gloves, Scarfs,
Embroideries, and all the fashionable
Novelties of the season.

The Fourth Floor

IS CROWDED WITH

a very large stock of Smallwares and
Gent's Furnishings.

CARSLEY & CO.

MONTREAL.

Grand Trunk Railway.

STORES CONTRACTS.

Tenders are invited for Stores of various kinds required by the Company at MONTREAL, LONDON, PORT HURON, Mich., PORTLAND, Me., and at other places during the twelve months commencing July 1st, 1883. Forms of Tender with full particulars can be had on application to the General Storekeeper of the Company at Montreal; or to the Deputy Storekeepers at Port Huron and Portland; or to the Storekeeper of the Great Western Division at London.

Tenders endorsed "Tender for Stores" and addressed to the undersigned will be received on or before

Thursday, May 31st.

JOSEPH HICKSON,

General Manager.

Montreal, April 17th, 1883.

JAMES VICK,

ROCHESTER, N.Y.

Wholesale & Retail Dealer in

FLOWER SEEDS

VEGETABLE SEEDS,

Holland Bulbs, Plants,

Garden Requisites, &c.

All the newest and choicest varieties of Flower and Vegetable Seeds, Plants and Bulbs kept on hand. Gladiolus Bulbs from 25 cents to \$10 each. Goods carefully packed to endure shipment to any part of Canada. Send for Catalogue.

OILS FOR MACHINERY, &c.

McCOLL BROS. & Co.

TORONTO.

Manufacturers and Wholesale dealers in Machine and Illuminating Oils.

Four Medals and three Diplomas

were awarded them in 1881 by the judges at all principal expositions in Canada.

WANTED TENDERS FOR DEBENTURES.

TENDERS will be received addressed to the undersigned up to

Friday, the 1st Day of June, 1883,

for the purchase of the whole or any part of

\$175,000

of Thirty-year Debentures of the City of London, bearing Five per Centum Interest, payable half-yearly.

Debentures will be issued in either currency or sterling, to suit parties tendering.

Tenders will only be received on forms, which, with all requisite information, will be furnished on application to John Pope, Treasurer of the City of London

C. S. HYMAN,
Chairman Finance Committee,
City of London.

Wholesale Merchants.

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.

Ramsay, Dods & Co.,

AGENTS FOR

WINSOR & NEWTON'S

Artists' Materials.

A full assortment always on hand.

37, 39 AND 41 RECOLLET STREET,
MONTREAL.

Full descriptive Catalogues on application.

Legal.

Penetanguishene, Ont.

WALTER J. KEATING,
SOLICITOR, &c.

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.

REFERENCERS:

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

Adam Darling, Esq., Wholesale Crocker, Merchant Montreal.

BROCK & CO., COMMISSION MERCHANTS,

259 COMMISSIONERS ST., MONTREAL.

Agents in Canada for:

MESSEURS DIAS & LIMA,

Manufacturers of

CORKS AND CORKWOOD,
OPORTO.

Messrs Fratelli de Pasquale & Co.,

Manufacturers and Exporters of **ESSENTIAL OILS,**

MESSINA.

Messrs. John Bapt. Farina & Co.,

Distillers of the genuine **EAU DE COLOGNE.**

Julien Platz No. 2 COLOGNE.

Laboratory 28 Beaver Hall Terrace
Montreal

To Messrs W. F. Lewis & Co
Montreal

August 12 1878

Gentlemen

I have carefully examined the sample of your standard made sour mash Whiskey, "Crop 1874" sent me by you; I now report it to be free from fusel oil, and all other, such noxious compounds injurious to health; and that it is in every respect a sample of a choiced spirit, and of such an one 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 analyse and report upon samples from time to time purchased by myself for comparison with standard samples which I retain.

I am Gentlemen

Yours truly

G. P. 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 glad to receive orders for it in either Cases or Wood.

W. F. LEWIS & CO.

27 St. Sacrament Street, Montreal.

Insurance
WHAT THE PUBLIC WANT.
PRIVILEGES,
NOT
CONDITIONS
On their Life Policies.

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

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

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

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

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

R. MACAULAY, Manager.

Insurance.
LIVERPOOL & LONDON & GLOBE
INSURANCE COMPANY.
 LIFE AND FIRE.
 Invested Funds \$30,500,000
 Funds Invested in Canada \$900,000
 Security, Prompt Payment and Liberality in the adjustment of Losses are the prominent Features of this Company.
CANADA BOARD OF DIRECTORS:
 HON. HENRY STARNES, Chairman,
 THOMAS CRAMP, Esq., Dep.-Chairman.
 THEODORE HART, Esq., ANGUS C. HOOPER, Esq.,
 EDWARD J. BARBEAU, Esq.
G. F. C. SMITH, Resident Secretary
Medical Referee—D. C. MACCALLUM, Esq., M.D.
Standing Counsel—THE HON. WM. BADGLEY.
 Agencies Established Throughout Canada.
HEAD OFFICE, CANADA BRANCH,
MONTREAL.

NORTH AMERICAN
LIFE INSURANCE COMPANY
 Head Office, - - - - Toronto.

HON. ALEX. MACKENZIE, M.P. President.
 HON. ALEX. MORRIS, M.P., Vice-Pres.
 JOHN L. BLAIR, Esq.,
 WILLIAM McCABE, Managing Director.

HAMILTON, MARCH 3, 1878.

GENTLEMEN.—We hereby acknowledge the receipt of the sum of Fifteen Thousand Dollars, being in full payment of policy No. 1,115, on the life of the late Charles E. Freeman, Barrister of this city, accidentally drowned in Burlington Bay, on the 13th of February. This prompt payment, without rebate, speaks volumes for the integrity and business management of your Company, the more so that the deceased had only been recently insured, and had merely given his note on one of the Company's forms for the premium, which falls due to-day.

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

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

Insurance.
BRITISH EMPIRE
MUTUAL LIFE
 Assurance Co. of London, Eng.
ESTABLISHED 1847.
CANADA BRANCH,
 Head Office, - Montreal.
 Thirty-Six years business experience.
 Prominent Object.—Sound life insurance.
 Results.—Over \$6,000,000 paid in claims. 3000 families benefited.
 Bonuses every three years.
 Accumulated Funds . . . \$4,500,000
 Annual Income, nearly . . . 800,000
 Canadian Investments, nearly 400,000
 Claims and Bonuses, nearly 8,000,000
F. STANCLIFFE,
GENERAL MANAGER.

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.
A. M. SMITH, President. J. J. KENNY, Managing Dir.
JAS. BOONER, Secretary.
J. H. ROUTH & CO., Managers, Montreal Branch.
 100 ST. JAMES STREET.

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

COMPANY.	ASSETS.		Liabilities including reserve but not Capital Stock.		Surplus of Assets over Liabilities and Capital Stock.		Percentage of S'pl's of As'ts over Liab's & Capital Stock.
	\$	cts.	\$	cts.	\$	cts.	
Canada Life	4,688,855.65		4,137,203.56		320,752.09		*8
Citizens (Life)	156,584.93		136,070.69		20,514.24		13
Confederation	\$79,054.47		643,138.81		185,915.66		28½
National Life	184,334.17		142,227.60				
North American	88,763.47		28,632.83		2,430.64		8½
Ontario Mutual	337,101.65		309,696.50		27,405.15		9
Sum	538,623.75		1411,199.68		64,824.07		15½
Toronto	67,431.50		29,921.79		7,647.36		25½

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

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

THE FIRE
Insurance Association
 (LIMITED)
 OF LONDON, ENGLAND.
Capital - - - - \$5,000,000.
Reserve Fund, \$450,000
Government Deposit, \$100,000
 Every Description of Property Insured
 at Lowest Rates.
Canada Branch, Head Office:
No. 217 St. James Street,
MONTREAL.
WILLIAM ROBERTSON, General Manager.
 Active and Reliable Agents wanted throughout the Dominion.

WHOLESALE PRICES CURRENT—THURSDAY, APRIL 26th, 1883

Name of Article:	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Boots and Shoes.	\$ o. \$ c.	Soda Ash.....	\$ c. \$ o.	Japan, fine to choice lb.	\$ o. \$ c.	Spices: Cassia..... per lb.	\$ c. \$ o. c.
Men's Thick Boots Wax.....	2 25 3 25	Soda BiCarb.....	1 75 2 00	Japan Nagasaki..... "	0 36 0 52	Mace..... per lb.	0 13 0 20
" Split.....	1 50 2 25	Sal Soda.....	2 55 2 95	Y. Hyson common to gd	0 17 0 27	Cloves..... "	0 26 0 35
" Kip Boots.....	2 50 3 25	Tartaric Acid.....	0 60 0 62	Y. Hyson fine to finest, lb	0 36 0 60	Nutmegs..... "	0 60 0 90
" Calf Boots, pegged.....	3 00 3 75	Bleaching Powder.....	1 75 2 00	Gumdp. fair to med.	0 30 0 36	Jamaica Ginger, Bl.	0 22 0 23
" Kip Brogans.....	1 35 1 40	Citric Acid.....	0 75 0 80	" Good to fine "	0 45 0 57	Jamaica " Unbl.	0 17 0 20
" Split do.....	1 50 2 00	Camphor Eng. Ref.	0 45 0 48	Gumdp. Finest..... "	0 60 0 65	African..... "	0 12 0 14
" Buff Congress.....	1 50 2 00	" Am. Ref.....	0 30 0 35	Imper., med. to gd	0 24 0 34	Pimento..... "	0 10 0 13
" Buff & Pebbled Bals.	1 75 2 00	Gum Arabic, per lb.	0 45 0 48	" Fine to finest.. "	0 40 0 60	Pepper..... "	0 15 0 17
" Split do.....	1 25 1 75	" Traj.....	0 45 0 48	Twankay, com. to gd.	0 17 0 22	Mustard, 4 lb. Jars.	0 24 0 25
Wom's Pebbled & Buff Bals	1 00 1 50	Coppers, per 100 lbs.	0 95 1 00	Congou common..... "	0 30 0 55	" 1 lb. "	3 40 3 90
" Split Bals.....	0 90 1 00	Blue Vitrol.....	0 5 0 7	" med. to good. "	0 18 0 24	Sago..... per lb	0 05 0 06
" Prunella do.....	0 60 1 50	Dry Goods.		" fine to finest.. "	0 23 0 35	Tapioca, Pearl.	0 5 0 0 8
" Inferior do.....	0 45 0 60	(See Manuf's of Cotton.)		Souchong common.. "	0 18 0 25	Flake.	0 05 0 07
" Cong. do.....	0 60 1 25	Flour.		" med. to good "	0 27 0 38	Glass.	
" Buskins. do.....	0 00 0 75	Superior Extra.....	5 05 5 10	Fine to choice..... "	0 38 0 68	7 1/2 x 8 1/2, 7 x 9, 8 x 10..... }	1 90 2 90
Misses' Pebbled & Buff Bals	0 75 1 15	Extra Superfine.....	4 85 4 95	Coffees, green Mocha per lb.	0 29 0 34	10 x 12 10 x 14..... }	2 00 2 30
" Split Bals.....	0 55 0 90	Strong Bakers.....	5 00 5 25	Java..... "	0 17 0 27	12 x 16 14 x 20..... }	2 30 2 40
" Prunell do.....	0 60 1 00	Do American.....	6 25 6 75	Maracabo..... "	0 12 0 16	18 x 24..... "	2 30 2 40
" Cong. do.....	0 60 0 70	Fancy.....	4 80 4 80	Cape..... "	0 12 0 14	Hardware.	
Childs' pebbled Buff B's	0 60 0 90	Spring Extra.....	4 80 4 90	Jamaica..... "	0 11 0 13	Tin: Block, per lb.....	0 24 0 24 1/2
" Split Bals.....	0 60 0 60	Superfine.....	4 45 4 55	Rio..... "	0 10 0 14	Grain.....	0 25 0 28
" Prunella do.....	0 50 0 75	Fine.....	4 00 4 25	Singapore & Ceylon "	0 17 0 24	Copper: Ingot.....	0 15 0 19
Infants' Cacks, r. doz.	3 75 6 50	Middings.....	3 75 3 85	Chicory..... "	0 11 0 12	Sheet.....	0 24 0 00
Dairy Produce.		Pollards.....	3 50 3 65	Sugars. (Caks. & Brls.)		Cut Nails: 3 in. to 6 in.	
Creamery, choice select'ns.	0 00 0 00	Ont. Bags.....	2 25 2 45	Porto Kico..... per lb	0 7 0 7 1/2	Nett, 30 days, or 7 p.c. added	
Townships, fine.....	0 00 0 22	City Bags.....	3 15 3 25	Cuba..... "	0 7 0 7 1/2	Hot Cut Am. or Can. Pat'n	
" fair to good.....	0 20 0 22	Oatmeal.....	5 15 5 25	Barbadoes..... per lb.	0 7 0 8 1/2	2 1/2 & 2 1/2 ins. "	2 90 0 00
Brockville, fine.....	0 00 0 00	Cornmeal.....	3 65 4 00	Yellow Refined..... "	0 8 0 9	2 1/2 & 2 1/2 ins. Am. "	3 15 0 00
" fair to good.....	0 19 0 21	Brn, per ton.....	17 00 18 00	Cubes..... "	0 8 0 10	1 1/2 & 1 1/2 ins. "	3 40 0 00
Morrisburg, fine.....	0 00 0 00	Grain.		Granulated..... "	0 8 0 9	1 1/2 ins. "	3 65 0 00
" fair to good.....	0 19 0 22	Canada White, No. 2.....	1 13 1 15	Syrups—Extra. imp. gal.	0 64 0 60	1 1/2 & 1 1/2 Cold Cut, Can. "	4 40 0 00
Western Dairy fair to good	0 10 0 19	" Spring No. 2.....	1 15 1 17	Good..... "	0 66 0 62	1 1/2 ins. "	3 40 0 00
" low grades per lb	0 00 0 00	" Red Winter ".....	1 13 1 19	Fair..... "	0 49 0 53	1 1/2 & 1 1/2 Cold Cut, Can. "	3 90 0 00
Kamouraska.....	0 15 0 16	Extra White Michigan.....	0 00 0 00	Malasses (Barbados), "	0 56 0 64	Casing, Box, Shook:	
Cheese, fair to choice.....	0 13 0 15	White Michigan, No. 1.....	0 00 0 00	Trinidad..... "	0 43 0 47	1 1/2 in. p. 100 lb. keg.	4 90 0 00
Drugs & Chemicals.		Red Winter, No. 2 Toledo.	0 00 0 00	Layers in boxes.....	2 00 2 40	1 1/2 in. to 1 1/2 "	4 45 0 00
Aloes Cape.....	0 17 0 19	Spring, Chicago No. 2.....	0 00 0 00	Sultanas..... "	0 30 0 11 1/2	2 in. to 2 1/2 "	3 40 0 00
Alum.....	2 15 0 00	Spring, Milwaukee No. 2.....	0 20 0 00	Seedless..... "	0 10 0 11 1/2	2 1/2 in. to 2 1/2 "	3 40 0 00
Borax xtls.....	0 15 0 17	Oats.....	0 39 0 40	Valentia..... per lb.	0 06 0 09	3 in. to 4 1/2 "	3 5 0 00
Castor Oil.....	2 20 0 10 1/2	Barley.....	0 55 0 60	Currants..... "	0 06 0 07 1/2	Cut Spikes, all sizes.....	3 5 0 00
Caustic Soda.....	2 20 0 60	Peas..... per 65 lbs.	0 35 0 97	Prunes..... "	0 06 0 17	Finishing Nails:	
Cream Tartar.....	0 38 0 38	Rye.....	0 72 0 74	Figs..... "	0 06 0 06	1 in. to 1 1/2 in. p. 100 lb. kg	5 55 4 90
Epsom Salts.....	1 25 1 40	Corn in bond.....	0 6 1/2 0 70	H. S. Almonds..... "	0 14 0 18	1 1/2 in. to 1 1/2 in. "	4 55 4 30
Extract Logwood.....	0 00 0 10	Flax Seed, prime.....	0 00 0 00	S. S. Farragona..... "	0 08 0 11	2 in. and up..... "	3 80 0 00
M ndigodras.....	0 85 1 00	Groceries.		Walnuts..... "	0 07 0 10	Tobacco Box Nails:	
Madder.....	0 12 0 13 1/2	T.F.A. (H.C.H. & Cad.)		Filberts..... "	0 11 0 12	1 1/2 in. & 1 1/2 in. p. 100 lb kg	4 90 4 00
Opium.....	0 09 0 50	Japan, com. to med. lb.	0 13 0 23	Brazils, new..... "	0 14 0 18	2 1/2 " " " "	3 25 3 65
O calic Acid.....	0 15 0 17	" to good.....	0 24 0 28	Batty's Nabob Pickles, doz	4 00 0 09	2 1/2 " " " "	3 65 3 15
Po'ass Iodide.....	2 25 2 90	Removal.		" Mixed do.....	2 90 0 00	Nett 30 days or 7 p.c. mos.	
Quinine.....	2 20 2 35			" Nabob Sauce, nts	3 80		

CAPITAL, - - - \$200,000.
BRITISH AMERICAN
BANK NOTE COMPANY,
ENGRAVERS & PRINTERS,
 Bank Notes, Bonds, Bills of Exchange, Certificates of Stock, and all kinds of Bank and Commercial Engraving in the best style.
MONTREAL.
G. B. BURLAND, - PRESIDENT.

ENVELOPES
 Stamped in RELIEF COLORS,
 NO CHARGE FOR DIES.
GEORGE BISHOP & CO.,
 69 ST. JAMES ST., MONTREAL.

Barrow Hematite Steel Co'y,
BARROW-IN-FURNESS,
COX & GREEN
 Agents for the Dominion of Canada.
Steel Rails,
 Steel Fish Plates,
 Bessemer Pig Iron, &c.

REMOVAL.
 On and after the 1st of May the editorial and business offices of the JOURNAL OF COMMERCE will be in the Citizens Insurance Company's Buildings, No. 179 & 181 St. James St., first floor front, opposite the City and District Savings Bank.

W. D. Hepburn & Co.,
 Manufacturers and Wholesale Dealers in
BOOTS & SHOES.
 PRESTON, ONT.

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.

HAGGERT BROS. MANUF'G. CO.
 LIMITED
 Successors to HAGGERT BROS.
 ESTABLISHED 1849.
 Paying twelve (12) per cent dividend. For annual reports, stock sheets, &c. Apply to
 Morphy & Fleming
 or W. H. McFadden, Solicitors.
 R. Cochrane, Manager, BRAMPTON, ONT.

Toronto Advertisements.
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.

DOMINION BANK.
 Notice is hereby given that a dividend of five per cent. upon the capital stock of this institution has been this day declared for the current half-year, and that the same will be payable at the Banking House, in this city, on and after TUESDAY, the first (1st) day of May next.
 The Transfer Books will be closed from the 16th to the 30th day of April next, both days inclusive.
 The annual meeting of the Stockholders for the election of Directors for the ensuing year will be held at the Banking House, in this city, at twelve o'clock noon, on WEDNESDAY, the 30th day of May next.
 By order of the Board,
 R. H. BETHUNE,
 Cashier.
 Toronto, March 28, 1883.

LOVELL BROTHERS,
COMMERCIAL PRINTERS
 39 & 41 MELINDA STREET, TORONTO.
Fine Printing a Specialty.

SURETYSHIP.

THE GUARANTEE CO.

Of North America.

Capital Authorized, . . . \$1,000,000
Paid up in Cash (no notes), . . . 300,000
Assets over 395,000
* 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 fifteen years ago, and has since actively and successfully conducted the business to the satisfaction of its clients.

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

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.

Table with columns: NAME, Par Value, Capital subscribed., Capital paid-up., Rest., Dividend last 6 Months, Closing Prices April 26. Includes sub-sections for BANKS and Building and Loan Association.

Hamilton Advertisements.

HAMILTON ORNAMENTAL FOUNDRY.

OLMSTEAD & SON,

Manufacturers of the latest

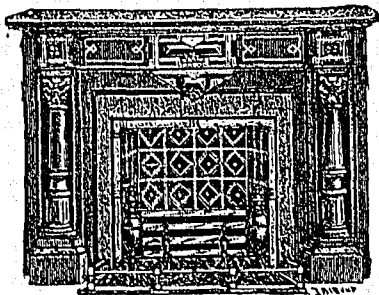
IMPROVED BOYNTON FURNACE

(the best in the market.)

Also Waggon Skies, Fountains, Lawn Ornaments. All kinds of Wrought and Cast Iron, Fencing, Crosting, etc. Sent for prices.

180 York St., - Hamilton, Ont.

Canada Marbleized Slate Works, HAMILTON, ONT.



MARBLE & MARBLEIZED SLATE MANTLES,

J. M. DURWARD.

Send for Catalogue.

Montreal Advertisements.

S. R. PARSONS, FURNITURE ROOMS, 437 & 439 NOTRE DAME ST.

The Latest Styles of PARLOR, DINING ROOM and BEDROOM FURNITURE, of best quality. Inspection invited.

SIMARD & FOERSTER, MANUFACTURERS OF

Gilt and Imitation Mouldings,

LOOKING GLASS AND PICTURE FRAMES,

DEALERS IN

STEEL ENGRAVINGS, PAINTINGS & FINE CHROMOS

WHOLESALE AND RETAIL.

658 & 660 CRAIG STREET, MONTREAL.

Re-Gilding Done Promptly.

WILLIAM EVANS,

WHOLESALE DEALER IN

FIELD, GARDEN & FLOWER SEEDS,

AGRICULTURAL IMPLEMENTS.

WAREHOUSE:

No. 89, 91 & 93 MCGILL ST.

Timothy, Olover, Seed Wheat, Taras, Barley, Oats, &c. Prices and Samples on application. Trade Prices List and Illustrated Catalogue free.

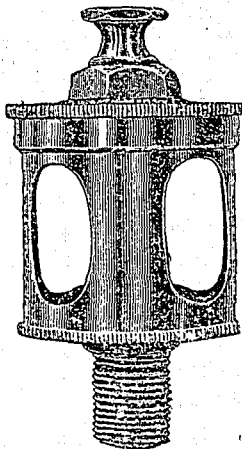
SECURITIES.

Table listing securities such as Can. Government Debentures, Dominion 5 per cent Stock, Montreal Harbor Bonds, etc. with prices and dates.

Table listing Railway and other Stocks with columns for Shrs., Railway and other Stocks, Pd., April, 26.

A. M. FORSTER,

Manufacturer of



Engineers' and Plumbers' Brass Goods.

Vacuum Lubricator, Pat. Boiler Purger, Flue Cleaners, Portable Lawn Fountains.

All kinds of Brass Castings.

173 & 175

St. James St. North, HAMILTON, Ont.

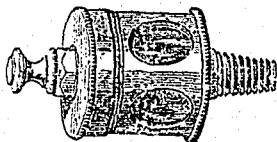
Galt Advertisements.

CHARLES TURNBULL,
Manufacturer of
FULL FINISHED LAMBS' WOOL UNDERCLOTHING.

GALT, - - - ONT.

Galt Brass Foundry and Novelty Works.

H. & G. DAKIN,



Manufacturers of Engineers' and Plumbers' Brass Work and Rabbit Metal. Portable Lawn Fountains, Window Rails, etc. GALT, Ont.

Hamilton Advertisements.

McKILLOP BROS.

— **PORK PACKERS** —

Mild Sugar-Cured Hams, Breakfast Bacon, Spiced Rolls, O. C. and L. C. Bacon, Lard, etc
5 Walnut Street, North,
Hamilton, Ont.

THOS. LAWRY,
PORK PACKER

Curer of the CELEBRATED CROWN BRAND HAMS AND BACON.

Kettle-Rendered Lard, Spiced Rolls, Long Cleats and Cumberlands, Shoulders, Spiced Beef-Hams, Dried Beef, Smoked Tongues, Mess & Navy Pork, &c.

Hamilton, Ont.

VICTORIA WIRE MILLS.

WIRE ROPES,

best brands Crucible Cast Steel, Siemens-Martin, Bessemer Steel and Charcoal Iron. Malt Kiln Floors, Steel and Iron Wire Cloth Moulders' Riddles and Steel Wire Brushes, Blind, Bed, and Galvanized Fence Staples, Patent Double Pointed Carpet Tacks, Wire Window Guards, and

WIRE WORK OF EVERY DESCRIPTION!

Manufactured by

B. GREENING & CO.,
Hamilton, Canada.

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.



MANUFACTURERS OF

Blacksmiths' Tools.

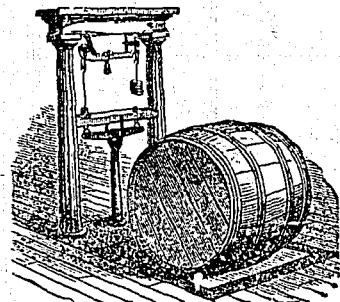
Trade Discounts on application.

A. B. JARDINE & SONS, - **Hespeler, Ont.**

ELEVATORS

LEITCH & TURNBULL'S, HAMILTON, CANADA.

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



Gurney & Ware's

STANDARD SCALES

For Railroads, Rolling Mills, Grist Mills, and Elevators.

Scales for everything—Hay, Coal and Stock. All sizes of Warehouse Scales. Counter Scales of all kinds.

DAIRY & FARMERS' SCALES.

Fish, Pork and Wool Scales. Butchers' Scales. Scales and Beans for Pedlars' Waggon. All sizes of Railroad and Warehouse Trucks. Alarm Money Drawers.

Every Scale warranted. All makes promptly repaired.

Send for illustrated catalogue to

Gurney & Ware,
HAMILTON.

E. & C. Gurney & Co.,
387 St. Paul Street, MONTREAL

E. & C. Gurney & Co.,
Rupert Street, WINNIPEG, Manitoba.

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, APRIL 26th, 1883.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
<i>Clinch and Heavy Clinch:</i>	\$ c. \$ c.	<i>Tin Plate: IC Coke</i>	4 40 4 75	No. 1 Ordinary Sole.....	0 25 0 25	Antonini's qts. case 1 doz..	\$ 25 0 00
1 and 1 1/2 in. per lb.....	0 08 0 08	IC Charcoal.....	5 25 5 75	No. 2 " " " " " " " "	0 22 0 22	" " " " " " " " " "	8 25 0 00
2 " " " " " " " " " "	0 07 0 07	IX " " " " " " " " " "	7 50 7 75	Buffalo Sole, No. 1.....	0 22 0 22	" " " " " " " " " "	6 33 0 00
2 1/2, 2 3/4, 3 in. and up.....	0 06 0 06	IX " " " " " " " " " "	6 25 6 50	China " No. 1.....	0 20 0 21	Spirits Turpentine, bris..	0 82 0 85
<i>Flat & Sharp pressed N's:</i>		DX " " " " " " " " " "	7 00 7 25	" No. 2.....	0 23 0 24	Whale Refined.....	0 70 0 75
1 and 1 1/2 in. per lb.....	0 10 0 09	DX " " " " " " " " " "	7 00 7 25	Zanzibar, No. 1.....	0 23 0 23	<i>Coal Oil:</i>	
2 " " " " " " " " " "	0 09 0 08	DX " " " " " " " " " "	7 00 7 25	No. 2.....	0 21 0 21	Imp. Gals. f.o.b. (petrolas)	0 13 0 00
2 1/2 " " " " " " " " " "	0 05 0 07	Russ. Sheet Iron.....	0 10 0 11	Slaughter, No. 1.....	0 26 0 28	Car Lots in Store.....	0 17 0 18
3 in. and up.....	0 06 0 06	Lead & Crown, Tin'd Sheets	4 10 0 10	Harness, No. 1.....	0 26 0 28	Broken Lots.....	0 18 0 19
Disc. on application.		Lead: Bar per 100 lbs.....	4 75 5 00	Upper Heavy.....	0 23 0 23	Single Bris.....	0 18 0 19
<i>Horse Nails:</i> 7 lb. size....	0 22 0 00	Pig " " " " " " " " " "	4 00 4 25	" Light.....	0 36 0 38	<i>Ostrich Plumes (wild):</i>	
" " " " " " " " " "	0 21 0 00	Sheet " " " " " " " " " "	4 75 5 00	Grained Upper.....	0 24 0 26	Cape, Nos. 1 to 3.....	10 00 1 50
" " " " " " " " " "	0 20 0 00	Shot " " " " " " " " " "	6 00 0 00	Scotch Grain.....	0 35 0 37	Mongador, Nos. 1 to 3.....	9 00 1 50
" " P. & F. Bright.	0 22 0 24	Lead Pipe, per 100 lbs....	6 75 6 00	Kip Skins, French.....	0 75 0 95	Egypt, Nos. 1 to 3.....	7 00 0 76
50 to 55 p.c. dia.		Zinc: Sheet, lb.....	6 00 5 50	English.....	0 65 0 75	Domestic Plumes \$1 lower	
<i>Horse Shoes:</i>	3 90 4 00	Powder: Canada Blasting.	8 00 0 00	Canada, Kip.....	0 45 0 55	for higher Nos., and 25c. to	
<i>Galvanized Iron:</i> No. 21....	0 06 0 06	F. F. to F. F. F.....	4 75 5 00	Hemlock Calif.....	0 70 0 85	50c. cheaper for lower Nos.	
" " " " " " " " " "	0 06 0 07	<i>Emil Polivka's Specialties:</i>		" Light.....	0 60 0 70	Bunches, 3 tips.....	0 75 5 00
" " " " " " " " " "	0 07 0 07	Glues—No. 1 Cabinet, lb....	0 18 0 15	French Calif.....	0 95 1 30	" " " " " " " " " "	0 45 0 75
<i>Pig Iron:</i> Stems No. 1.....	22 00 22 50	T. F. French Medal.....	0 13 0 15	Spills, Light & Medium....	0 23 0 28	Natural Grey Hoos, doz..	2 00 5 00
Coltless.....	25 00 0 00	Imperial White.....	0 18 0 35	" Heavy.....	0 21 0 23	Disc. 5 p.c. 30 days.	
Culder.....	25 00 0 00	" Borax, case.....	6 50 0 00	" Small.....	0 17 0 19	<i>Meats, Eggs, &c.</i>	
Langlois.....	25 00 0 00	Axle Grouse, (Reaver Br'd)	10 00 8 00	Leather Board, Canada....	0 12 0 14	Pork, Mess, Can. short cut	2 50 23 50
Summerlee.....	25 00 25 50	Favorite Gelatine, box....	3 80 0 00	Enamelled Cow, per ft....	0 15 0 17	" " " " " " " " " "	22 25 22 75
Gusherrrie.....	25 00 25 50	<i>Hides and Skins.</i>		Patent.....	0 15 0 16	Hams, City Cured.....	0 14 0 14
Gulgarnack.....	25 00 0 00	Green Hides, No. 1 p. 100 lbs.	7 00 8 00	Pebble Grain.....	0 11 0 15	Lard, Pails and Tubs....	0 14 0 15
Caribroe.....	25 00 0 00	" No. 2.....	6 00 7 00	B. Calif.....	0 14 0 16	Bacon, per lb.....	0 13 0 00
Eglinton.....	22 50 0 00	" No. 3.....	5 00 0 00	Brush Kid.....	0 13 0 16	Eggs, Strictly Fresh.....	0 16 0 17
Hematite.....	26 00 0 00	" No. 1 and 2.....	1 05 1 50	Buff.....	0 14 0 50	" " " " " " " " " "	0 60 0 00
<i>Bar Iron:</i> —per 100 lbs....	2 00 2 10	Calfskins, per lb.....	0 12 0 00	Russets, Light.....	0 45 0 60	Tallow, Rendered.....	0 05 0 09
Best Refined.....	2 25 2 30	<i>Wool.</i>		" Heavy.....	0 25 0 40	" " " " " " " " " "	0 05 0 05
Stomens.....	2 25 2 30	Fleece, unassorted.....	0 00 0 00	Cod Oil, Newfoundland....	0 67 0 70	Moss Beef, per bri.....	0 00 0 00
Swedon.....	4 25 4 50	Pulled, unassorted.....	0 23 0 25	Straits Oil, American.....	0 67 0 00	Maple Syrup, per gallon..	1 00 1 00
Sheet Iron to No. 20.....	2 75 3 25	" Extra Super.....	30 20 3 33	Straw Seal.....	0 60 0 62	Maple Sugar, per lb....	0 13 0 14
Boiler Plates.....	2 75 2 75	" B Super.....	0 21 0 22	S. R. Pale Seal.....	0 87 0 90	Manuf's of Gotton.....	
Hoops and Bands.....	3 15 0 00	" C.....	0 21 0 22	Pale Seal, Ordinary.....	0 75 0 77	Valleyfield, (blech'd) 18 28 in.	0 06 0 00
Canada Plates: Hatton	3 00 3 15	Australian.....	0 22 0 31	Lard Oil, Extra.....	1 05 1 10	" " " " " " " " " "	0 07 0 00
Fenn. and W. P. & Co....	1 75 1 85	Cape.....	0 18 0 20	No. 1.....	0 95 0 94	" " " " " " " " " "	0 09 0 00
<i>Iron Wire:</i> No. 6, p. bulo..	2 10 2 30	<i>Leather (at 6 month.)</i>		Boiled.....	0 65 0 67	" " " " " " " " " "	0 09 0 00
" " " " " " " " " "	2 60 2 60	No. 1, R. A. Sole.....	0 26 0 27	Oilre Machinery.....	1 05 1 10	" " " " " " " " " "	0 09 0 00
" " " " " " " " " "	3 25 3 51	No. 2, B. A. Sole.....	0 23 0 24	" Eating.....	1 80 2 10	" " " " " " " " " "	0 10 0 00
<i>Wright Iron pipe</i> 5 1/2 p.c. dia.	0 09 0 41			" qt., per case.....	2 69 2 75	" " " " " " " " " "	0 10 0 00
Steel, cast, per lb.....	0 11 0 12			" pts., " " " " " " " "	3 25 3 30	" " " " " " " " " "	0 11 0 00
" " " " " " " " " "	3 25 8 50			" " " " " " " " " "	4 00 4 20	" " " " " " " " " "	0 12 0 13
" " " " " " " " " "	3 25 3 50			" Lucca, Flasks.....	5 60 0 00	" " " " " " " " " "	0 12 0 00
" " " " " " " " " "	2 40 2 60						
" Blister, " " " " " " " "	0 08 0 10						

* Discounts on Nails apply only for immediate delivery, and for quantities named of each kind separately. Terms for cut, casing, box and shook, finishing 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.

McCRAE & CO.,
YARN SPINNERS, HOSIERS' and WOOLEN Manufacturers.
KNITTING YARNS,
Of every kind, in Cotton, Union and Woollen
Box 200.

GUELPH CARPET WORKS.

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

PIANOS.
THE **RAINER,**
Is the Best in the World.
RAINER, SWEETNAM & HAZELTON,
MANUFACTURERS, GUELPH, Ont.

Guelph Advertisements.

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

NOTICE.

DISSOLUTION OF PARTNERSHIP.

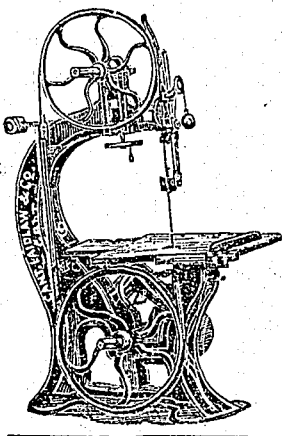
THE PARTNERSHIP HERETOFORE existing between the undersigned, under the firm name of Russell & McCrae, has this day been dissolved by mutual consent, David McCrae retiring from same. The business will be continued by William Russell, to whom all outstanding accounts will be paid, and who assumes all liabilities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

Guelph, March 31st, 1883.

HUGH WALKER & SON,
Importers & Wholesale Dealers in
Oranges, Lemons,
Oysters, &c.,
Finnan Haddies, &c.
GUELPH, ONT.

Galt Advertisements.

CANT, LAIDLAW & CO.,
Manufacturers of
Wood-Working Machinery
GALT, ONT.



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.

Cooper, Fairman & Co.

AGENTS FOR
 JOHN HY. ANDREW & CO.,
 Toledo Steel Works, Sheffield.
 INGERSOLL ROCK DRILL CO.,
 New York.

IMPORTERS OF
 STEEL AND IRON RAILS.
 RAILWAY SUPPLIES.
 CONTRACTORS SUPPLIES.
 HEAVY HARDWARE, &c.
MANUFACTURERS OF
 STEEL HAY BALE TIES.
 PATENT PLEATED & CRIMPED
 STOVE PIPE ELBOWS.

42 & 44 FOUNDLING STREET
MONTREAL

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 there would not be any confusion or danger. Every attention paid to Guests.

JAS. A. GOVIN,
 PROPRIETOR.

Preston Mineral Baths & Summer Resort.
PRESTON, ONT.

EXPERIENCE has proved that the continuous use of the water with which the Preston Mineral Baths are supplied, used internally and externally, is of great benefit to invalids suffering from Gout, Nervous Debility, Disease of the Stomach, Liver and Kidneys, but more especially Skin Diseases.

Sufferers from Rheumatism will find that using the waters will almost always effect a cure. Stage Line between Preston and Berlin meets G. W. R. and G. T. R. Trains.

C. KRESS, DR. MULLOY,
 Proprietor. Consulting Physician

GALT—IMPERIAL HOTEL,
 ISADORE EBY, Prop. Every accommodation; Telephone communication; Gas; Electric Bells. Steam Heated.

GALT—QUEEN'S HOTEL,
 The Hotel of the Town. Telephone, Gas, Billiard Parlour, Electric Bells 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.

TO DRY GOODS & MILLINERS.

GOLD MEDALIST DYERS.
POSITIVELY

The only reliable Re-Dyers of Piece Goods, Feathers, Gauze, Veilings, Silks, Satins, Velvets, Ribbons, Laces, Dress Goods, Union or all-Wool Uni ns, Cashmires, Tweeds and Cloths, &c., &c. Work guaranteed unequalled in the Dominion.

British American Dyeing Co.

HEAD OFFICE, 521 St. Joseph St., Montreal.
Offices, 90 King Street E., Toronto.
 91 John Street, Quebec.
 123 Sparks Street, Ottawa.
 Also GENTS' and LADIES' DRESS of all kinds Dyed and Cleaned.

Legal.

Morrisbourg, Ont.
C. A. MYERS,
 Attorney, Solicitor, &c.

Mount Forest, Ont.
M. O. MACGREGOR,

ATTORNEY, SOLICITOR &c.
Montreal.
ABBOTT, TAIT & ABBOTTS.
 ADVOCATES.
 North British Chambers, 11 Hospital street.

CHURCH, CHAPLEAU, HALL & ATWATER,
 ADVOCATES, BARRISTERS & COMMISSIONERS,
 131 St. James Street, Montreal.
 RUEGLES CHURCH, Q.C. JOHN S. HALL,
 Hon. J. A. CHAPLEAU, Q.C. A. W. ATWATER.

E. A. D. MORGAN, B.C.L.
 ADVOCATE, BARRISTER, &c.
 112 St. Francois Xavier Street, Montreal.
 P. O. Box 310.

Ottawa, Ont.
COCKBURN & McINTYRE,
 Barristers, Notaries, Parliamentary Agents, &c.
 Solicitors for the Bank of Montreal, &c.
 Hon. JAS. COCKBURN, Q.C. formerly of Cockburn & McCaul.
A. J. McINTYRE formerly of Walker & McIntyre.

Owen Sound, Ont.
CREASOR & MORRISON,
 BARRISTERS, ATTORNEYS,
 Solicitors in Chancery, &c., Owen Sound, Ont.
 John Creasor. Duncan Morrison.

Paisley, Ont.
GEORGE W. MALLOCH,
 ATTORNEY-AT-LAW,
 SOLICITOR IN CHANCERY, NOTARY PUBLIC.
 Commissioner and Conveyancer,
 PRIVATE MONEY TO LEND.

Peterborough, Ont.
E. B. EDWARDS,
 BARRISTER, &c.,
HATTON & BECK,
 SOLICITORS, etc. OFFICE—Simcoe Street

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.

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 Plumes and Feathers to any color whatever, and this in less than ten minutes.

ROBT. MITCHELL & CO.,

Manufacturers of and Dealers in

BRASS WORK,

Copper, Iron and Earthenware,

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

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

THE BELL TELEPHONE CO.

OF CANADA

Incorporated by Act of Parliament, 1880.

President: - - - ANDREW ROBERTSON.
 Vice-President and Managing Director: C. F. SISE.
 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.

Tees, Costigan & Wilson.

(Successors to James Jack & Co.,)

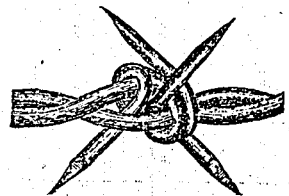
AND IMPORTERS OF TEAS
AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL

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 Galvanized 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.

WHOLESALE PRICES CURRENT. —THURSDAY, APRIL 26th, 1883.

Table with multiple columns: Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates, Name of Article, Wholesale Rates. Includes various goods like flour, oil, and textiles.

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

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

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

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

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

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

WILLING & WILLIAMSON, TORONTO, AND ALL BOOKSELLERS.

USE Strachan's Gilt Edge Soap.



EACH BAR WEIGHS 1 lb.

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

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

WILLIAM HENDRY, Manager, Waterloo, Ont

THE WATERLOO Mutual Fire Insurance Co. ESTABLISHED IN 1863. HEAD OFFICE, - - Waterloo, Ont. This Company has been over eighteen years in successful operation in Western Ontario. During the past Ten Years this Company has issued 57,096 Policies, covering property to the amount of \$40,872,028.00; and paid in losses alone \$709,752.00. ASSETS, \$170,000.00. J. H. WALDEN, M.D., President. C. M. TAYLOR, Sec. J. B. HUGHES, Inspector.

CORE DISTRICT FIRE INSURANCE COMPANY. HEAD OFFICE GALT, ONT. Established 1836. President, - - JAS. YOUNG, M.P.P., Vice-President, - - A. WARNOCK, Esq., Manager, - - - - - R. S. STRONG.

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

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

All descriptions of property insured at lowest current Rates.

Head Office for the Province of Quebec:

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

W. R. OSWALD, General Agent.

LIFE ASSOCIATION OF CANADA.

HEAD OFFICE, - HAMILTON, ONT.

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

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

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

\$36,000,000

CAPITAL AND INVESTED FUNDS REPRESENTED.

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

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

All communications to be addressed to

TAYLOR BROTHERS,
 GENERAL AGENTS, MONTREAL.

THE FEDERAL
 LIFE ASSURANCE COMPANY.

HEAD OFFICE, HAMILTON, ONT.

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

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

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

S. G. CHAMBERLAIN,
Superintendent of Agencies.

DAVID DEXTER,
Managing Director.

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

HEAD OFFICE, - - - TORONTO.

BOARD OF DIRECTORS:

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

COMMERCIAL UNION
ASSURANCE CO.
 OF LONDON, ENGLAND.

CAPITAL, . . . £2,500,000 Sterling.

MONTREAL, 64 ST. FRANCOIS XAVIER ST.

FRED. COLE, General Agent

THE ROYAL CANADIAN
FIRE AND MARINE INSURANCE CO.

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

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

HEAD OFFICE:—160 ST. JAMES Street, MONTREAL

THE STANDARD
FIRE INSURANCE CO.

Head Office, - - - HAMILTON, ONT.

GOVERNMENT DEPOSIT, \$25,000.

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

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

SECRETARY-TREASURER—H. THEO. CRAWFORD.
 C. H. CHANDLER, Manager Montreal Branch,
 Office, 6 St. John Street, Corn Exchange Building.

ALLIANCE FIRE INSURANCE CO.

Head Office - - - HAMILTON, ONT.

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

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

TORONTO BOARD.

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

LOCAL DIRECTORS.

ALEX. TERRICE, Esq., Manufacturer, Dresden.
 HORATIO JELL, Esq., Gentleman, Wardsville.
 J. S. BUCK, Esq., Barrister, Sarnia.
 D. B. McLENNAN, Esq., Barrister, Cornwall.
 C. F. FERGUSON, Esq. M.P., Kemptville
 ADAM ISBISTEE, Esq., Merchant Petrolia.
 HUGH BLAIR, Esq., Barrister, ville.

INSURANCE.

CITIZENS
INSURANCE COMPANY,
OF CANADA.

CAPITAL, \$1,188,000.

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

DIRECTORS:

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

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

Fire, Life, Accident, Guarantee.

RISKS TAKEN AT MODERATE RATES.

CHIEF OFFICES.

TORONTO—HOUSTEAD & GIBBS, Agents.
QUEBEC—H. C. BOSSE & Co. Agents.
ST. JOHN, N. B.—H. CHURB & Co., Agents.
HALIFAX, N. S.—MCSWEENEY & FIELDING, Agts.
CHARLOTTETOWN, P. E. I.—M. A. CAMERON,
Agent.
WINNIPEG, MAN.—G. W. GIRDLESTONE, Agent.
HEAD OFFICE, 179 St. James Street,
MONTREAL.
ALFRED PERRY, late General Manager of the
Royal Canadian Insurance Co.,
AGENT for the CITY OF MONTREAL.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, April, 26, 1883.

NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotations per ct.
British America Fire & Marine.....	10,000	5-6mos.	\$50	\$50	116½ 120
Canada Life.....	2,600	7½-9mos.	400	50	409
Citizens, Fire, Life, Guarantee & Acc't	11,850	.....	100	22½	.....
Confederation Life.....	5,000	5-6 mos.	100	10	300
Sun Life and Accident.....	5,000	4-6 mos.	100	12½	200
Queen City Fire.....	2,000	10	60	10	.....
Western Assurance.....	20,000	6 6 mos.	40	20	146½ 145
Royal Canadian Insurance.....	20,000	5	100	15	.....
Accident Ins. Co. of North America.....	25,000	3 per ct.	100	30	.....
Guarantee Co. of North America.....	12,000	3 per ct.	50	10	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, April 3 1883.

				Market value p'd up share
Briton Life Association.....	50,000	10	1	.....
British & Foreign Marine.....	50,000	50	20	£21½
Commercial Union Fire Life & Marine.....	50,000	30	5	£19½ £20½
Edinburgh Life.....	5,000	10	100	40½
Fire Insurance Association.....	100,000	5	£10	.....
Guardian Fire and Life.....	20,000	13	100	50s 5s
Imperial Fire.....	12,000	£7 p. sh.	100	£05 £70
Lancashire Fire and Life.....	100,000	30	20	£148 £148
Life Association of Scotland.....	10,000	15	40	£0½ £0½
Lion Fire.....	500,000	.....	10	£25½ £25½
Lion Life.....	92,000	.....	10	19s 6d
London Assurance Corporation.....	35,802	48	25	15s 20s
London & Lancashire Life.....	10,000	10	10	£57 £58
Liverpl & London & Globe Fire & Life.....	£391,732	70	20	32s 6d
Northern Fire & Life.....	30,000	70	100	£211 £211
North British & Mercantile Fire & Life.....	40,000	58	50	£48½ £49½
Phoenix Fire.....	6,722	£21 p. s.	.....	£28½ £28½
Queen Fire & Life.....	300,000	30	10	£255 £255
Royal Insurance Fire & Life.....	100,000	60	20	55s 6d
Scottish Commercial Fire & Life.....	125,000	22½	10	£208 £208
Scottish Imperial Fire and Life.....	50,000	6	10	28s
Scottish Provincial Fire & Life.....	20,000	15	60	28s 3d
Standard Life.....	10,000	53½	60	£14½ £15½
Star Life.....	4,000	6	25	J 58
				£15

FIRE INSURANCE.

NATIONAL ASSURANCE CO.
OF IRELAND.

Incorporated by Royal Charter, 1822.

CAPITAL - - - - - £1,000,000 Sterling.

79 St. Francois-Xavier Street, Montreal.

SCOTT & BOULT,
CHIEF AGENTS FOR DOMINION.

PHENIX FIRE ASSURANCE COMPANY
LONDON.

ESTABLISHED IN 1782. CANADIAN BRANCH ESTABLISHED IN 1864.

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

LIABILITY OF SHAREHOLDERS UNLIMITED.

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

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

GILLESPIE, MOFFATT & CO.,

AGENTS FOR THE DOMINION.

ROBERT W. TYRE, Manager.

ROYAL INSURANCE CO'Y.
OF LIVERPOOL AND LONDON.

FIRE AND LIFE.

LIABILITY OF SHAREHOLDERS UNLIMITED.

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

HEAD OFFICE FOR CANADA—MONTREAL.

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

— CHIEF AGENTS: —

M. H. GAULT, | W. TATLEY.

DOMINION

SALVAGE AND WRECKING CO'Y,

HEAD OFFICE:

No. 26 HOSPITAL ST., MONTREAL.

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

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

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

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

H. HERRIMAN,

President,

JAS. G. ROSS,

Vice-Pres., Quebec,

F. W. HENSHAW,

Secy-Treasurer.

Insurance.

THE ACCIDENT INSURANCE COMPANY OF NORTH AMERICA.

Incorporated by Dominion Parliament, A.D., 1872

Authorized Capital, - - \$500,000.

HEAD OFFICE:

260 ST. JAMES STREET, MONTREAL.

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

EDWARD RAWLINGS.

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

Legal.

Toronto.

JONES, MACKENZIE & LEONARD,
BARRISTERS & SOLICITORS,
Canada Permanent Chambers, Toronto.
CLARKSON JONES. BEVERLEY JONES*.
Geo. A. Mackenzie. C. J. Leonard.
English Agent,
JONAS AP JONES, 99 Cannon Street, London.
*A Com'r for N. Y., Illinois and other States.

Walkerton, Ont.

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

Waterloo, P.Q.

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

Woodstock, N.B.

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

Windsor, N.S.

W. H. & A. BLANCHARD,
Solicitors, Accountants and Notaries Public.

Wingham, Ont.

J. A. MORTON,
Barrister, Attorney, Solicitor in Chancery, Notary Public, Conveyancer, &c.
Special attention to mercantile collections.

Winnipeg, Man.

ROSS, KILLAM & HAGGART, BARRISTERS,
REAL ESTATE BOUGHT AND SOLD

Woodstock, Ont.

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

A. V. McLENEGHAN,
BARRISTER & ATTORNEY-AT-LAW,
Solicitor in Chancery, Conveyancer, Etc., Etc.
OFFICE:—Immediately West of American Express Office.

Yarmouth, N.S.

THOS. B. FLINT, LL.B.,
BARRISTER and ATTORNEY-AT-LAW.

Insurance.

RATES REDUCED. THE STANDARD LIFE

Assurance Co.'y. Estab. 1825.

HEAD OFFICE:

EDINBURGH, Scot., and MONTREAL, Canada.
Total Risks over \$90,000,000
Invested Funds " 26,000,000
Annual Income about 4,000,000
or over \$10,000 a day.
Claims paid in Canada over \$1,200,000
Investments in Canada over 1,000,000
Total amount paid in Claims during the last 8 years, over Fifteen Millions of Dollars, or about \$5,000 a day.

W. M. RAMSAY, Manager, Can.

Established 1803.

IMPERIAL Fire Insurance Comp'y OF LONDON.

HEAD OFFICE FOR CANADA:

Montreal, No. 6 HOSPITAL Street.

RINTOUL BROS., Agents.

Subscribed Capital, . . . £1,800,000 Stg.
Paid-up Capital, . . . £700,000 Stg.
ASSETS, £2,222,552 St

QUEEN INSURANCE CO. OF ENGLAND.

FIRE AND LIFE.

Capital, £2,000,000 Stg.
INVESTED FUNDS £860,818.

FORBES & MUDGE,

Montreal,
Chief Agents in Canada.

SOVEREIGN

Fire Insurance Company

OF CANADA.

CAPITAL, \$600,000.

Deposit with the Dominion Government, \$100,000

President—Hon. A. MACKENZIE, M.P.

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

F. A. BALL, Manager.

Insurance effected at reasonable rates.

NOTICE.

Anchor Insurance Company.

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

By order of the Board,
HUGH SCOTT,
Secretary.

Toronto, Feb. 27th., 1882.

Insurance.

Plate Glass Fronts Insured AGAINST BREAKAGE, AND Immediate Replacement

Furnished when Broken.

DOMINION PLATE GLASS INS. COY.,
A. RAMSAY & SON,
10 INSPECTOR ST.



Intercolonial Railway

1882. Winter Arrangement. 1882 3.

Commencing 4th Dec., 1882,
THROUGH EXPRESS PASSENGER TRAINS
run DAILY (Sunday excepted) as follows:

Leave Point Levi.....	8.10 a.m.
Arrive Riviere du Loup.....	12.55 p.m.
" Trois Pistoles.....	2.05 "
" Rimouski.....	5.39 "
" Campbellton.....	8.35 "
" Dalhousie.....	9.15 "
" Bathurst.....	11.17 "
" Newcastle.....	12.52 a.m.
" Moncton.....	4.00 "
" St. John.....	7.30 "
" Halifax.....	12.40 p.m.

This Train connects at Chaudiere Curve with the Grand Trunk Train leaving Montreal at 10 p.m. The trains to Halifax and St. John run through to their destination on Sunday. The trains leaving Halifax at 2.45 p.m. and St. John at 7.25 p.m., and which reach Montreal at 6.05 a.m., by connecting at Chaudiere Curve with the Grand Trunk train at 9.20 p.m., remain at Campbellton over Sunday. The Pullman Car leaving Montreal on Monday, Wednesday and Friday runs through to Halifax, and the one leaving on Tuesday, Thursday and Saturday to St. John.

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

G. W. ROBINSON,
Eastern Freight and Passenger Agent,
186 St. James Street,
(Opposite St. Lawrence Hall),
Montreal.

D. POTTINGER, Chief Superintendent.
Moncton, N.B., 28th November, 1882.

THE JOURNAL OF COMMERCE
FINANCE AND INSURANCE REVIEW.

DEVOTED TO

Commerce, Finance, Insurance, Railways, Manufacturing, Mining and Joint Stock Enterprises.

Issued every Friday Morning.

SUBSCRIPTION

Montreal Subscribers - - -	\$3 a year
Other Canadian Subscribers - -	2 "
British " " - - -	10s. stg
American " " - - -	\$3 U.S. cy
Single copies - - -	10 cents each

Office: Exchange Bank Building,
102 ST. FRANCOIS XAVIER STREET,
Corner of Notre Dame St., Montreal.

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

CANADA LIFE ASSURANCE COMPANY.

Application of Profits to Extinction of Future Premiums.

Table of Profits for 15 years ending
30 April, 1880.

Age at Entry 1865-66	Division 1870.		Division 1875.		Division 1880.	
	Age 1870.	Age at which Premiums will cease.	Age 1875.	Age at which Premiums will cease.	Age 1880.	Age at which Premiums will cease.
25	30	60	35	54	40	50
30	35	63	40	57	45	54
35	40	65	45	60	50	57
40	45	67	50	62	55	59
45	50	70	55	66	60	64
50	55	72	60	68	65	66
55	60	75	65	72	70	71

* The Age at which Premium will cease decreases at each division.

EXAMPLES.—1. A Policy-holder entering 1865-66, at age 25, being now (1880) 40 years of age, would, on completing his 50th year, be free of all further ordinary payments of premiums.

2. A Policy-holder entering at the same time, at age 55, and being now (1880) 70 years of age, would, upon completing his 71st year, be free of all further ordinary payments of premiums.

When the premiums become thus extinguished, the profits will be paid in cash to the Policy-holder after each succeeding division. A Policy would thus become free from ordinary premiums in 16 years and upwards, according to age at entry, and thenceforward would be a source of income.

The 36th year of the Canada Life Company will shortly close, and those joining before then, will share in three years' profits, at the division in 1885.

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

Office—180 St. James Street, Montreal,