

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. 18, No. 13. }
New Series.

MONTREAL, FRIDAY, MARCH 28, 1884.

{ M. S. FOLEY,
Editor and Proprietor.

Leading Wholesale Houses of Montreal

First Prize Dominion Exhibition, 1880.

GAULT BROS. & CO.,

Importers and Manufacturers.

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

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

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

GAULT BROS. & CO.

MONTREAL FELT HAT WORKS.

1878, Paris Exhibition, 1878.

Prize Medal awarded for our manufacture of

FELT HATS.

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

FOR THE

Fall and Winter Trade

We offer a full assortment of

FUR GOODS

Of our own Manufacture.

FLUSH, CLOTH AND SCOTCH CAPS, GLOVES AND MITTS

Of English and Domestic Manufacture.

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

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

JAMES CRISTINE & CO.

Warehouse: 471 to 477

ST. PAUL STREET, MONTREAL.

Leading Wholesale Houses of Toronto

TO

MERCHANT TAILORS

And OTHERS.

We beg to draw the special attention of the Trade to our

Scotch and English Tweeds, which we have just

marked down marvelously low, they must be cleared for the re-arrangement of our Stock. Splendid assortment of Canadian Tweeds, including some Special Job price lines, in all weights and prices. All the latest styles in

Worsted Coatings, Trouserings, &c., Constitution Cords and Corderoys, Black and Colored Italian Cloths, Silesias, Pocketings, Casbans.

An early inspection is invited.

John Macdonald & Co.,

Wellington and Front Streets E., Toronto,

and 31 Major Street,

MANCHESTER, ENGLAND.

WYLD, BROCK & COMP'Y.

IMPORTERS OF

British & Foreign

WOOLLENS,

AND GENERAL

DRY GOODS

DEALERS IN

DEMESTIC WOOLLEN

And other Manufactures.

Warehouse,—Cor. of Bay and Wellington Streets,

TORONTO,

Leading Wholesale Houses of Montreal

SPRING TRADE

H. A. NELSON & SONS.

Wholesale Dealers in

European and American

Fancy Goods,

Clocks, Toys,

Smallwares, &c.

Manufacturers of

Brooms and Woodenware.

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

S. GREENSHIELDS, SON & CO.

WHOLESALE

DRY GOODS

MERCHANTS,

17, 19 and 21,

VICTORIA SQUARE

AND

730, 732, 734 & 736,

CRAIG STREET,

MONTREAL,

The Chartered Banks.

Bank of Montreal.

ESTABLISHED IN 1818. CAPITAL ALL PAID-UP, - - \$12,000,000 RESERVE FUND, - - - - - 5,750,000

Head Office, - - - - Montreal. Board of Directors. C. F. SMITHENS, Esq., President. Hon. D. A. SMITH, Vice-President. Gilbert Scott, Esq., A. T. Paterson, Esq. Alex. Murray, Esq., Geo. A. Drummond, Esq. Alfred Brown, Esq., Hugh McLennan, Esq. Hon. John Hamilton.

W. J. Buchanan, General Manager. A. MAONIER, Asst. Gen. Manager and Inspector. H. V. Meredith, Assistant Inspector. A. B. Buchanan, Secretary.

Branches and Agencies in Canada. Montreal, E. S. Clouston, Manager. Almonte, Ont. Kingston, " Port Hope, Ont. Belleville, " Lindsay, " Quebec, Que. Brantford, " London, " Regina, Ont. Brockville, " Moncton, N.B. Saranac, Ont. Chatham, N.B. Ottawa, " Stratford " Cornwall, Ont. Perth, " St. John, N.B. Goderich, " Peterborough, Ont. St. Mary's, Ont. Guelph, " Plenton, Ont. Toronto, " Halifax, N.S. Portage la Prairie Winnipeg, Man. Hamilton, Ont. Man. Agents in Great Britain.—London, Bank of Montreal, 9 Birch Lane, Lombard Street, G. Ashworth Manager. London Committee—E. H. King, Esq., Chairman, Robert Gillespie, Esq. Sir John Rose, Bart., G.C.M.G.

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

Agents in the United States.—New York, Walter Watson and Alex. Lang, 69 Wall Street, Chicago, Bank of Montreal, 154 Madison Street, W. Munro, Manager; R. V. Hebdon, Asst. Manager.

Bankers in the United States.—New York, The Bank of New York, N.B.A.; The Merchants' National Bank, Boston, The Merchants' National Bank, Buffalo, The Bank of Commerce in Buffalo. San Francisco, The Bank of British Columbia.

Colonial and Foreign Correspondents.—St. John's, Nfld., The Union Bank of Newfoundland. British Columbia, The Bank of British Columbia. New Zealand, The Bank of New Zealand. India, China, Japan, Australia—Oriental Bank Corporation.

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

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 CAMERON, HENRY COVENEY.

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; COBOURG, Joseph Henderson, Manager; PORT HOPE, W. R. Wadsworth, Manager; BARRIE, J. A. Strathly, Manager; ST. CATHARINES, G. W. Hodgetts, Manager; COLLINGWOOD, W. A. Copeland, Manager.

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

Banque Ville-Marie.

HEAD OFFICE, - MONTREAL. Capital Authorized, \$500,000. Capital Subscribed, \$500,000.

DIRECTORS: W. Weir, Pres., J. G. Guimond, Vice-Pres. The Hon. A. H. Paquet, Sommeville Wm. J. G. Davie, G. F. Vinet, Urbaldo Gairand, Cashier. Branch at Berthier. - A. GARDNER, Agent. Branch at Louiseville, F. X. O. LACOURSIERE, Agent. Branch at Nicolet. - C. A. SYLVESTRE, Agent. Branch at St. Jerome, J. A. THIBERGE, Agent. Agents at New York: THE NATIONAL BANK OF THE REPUBLIC.

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. R. Kendall, John James Cater, J. J. Kingsford, Henry R. Farrer, Frederic Lubbock, Richard H. Glyn, A. H. Philipotts, Edward Arthur Hoare, J. Murray Robertson. Secretary—A. G. WALLIS.

HEAD OFFICE IN CANADA.—St. James St., Montreal. R. R. GRINDLEY, General Manager. W. H. NOWERS, Inspector.

Branches and Agencies in Canada. London, Kingston, St. John, N.B. Brantford, Ottawa, 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. Stikeman, Agents. CHICAGO.—H. M. Breedon, Agent. SAN FRANCISCO.—W. Lawson & C. E. Taylor, Agents.

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

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

The Molsons Bank.

INCORPORATED BY ACT OF PARLIAMENT, 1855. Capital paid-up, \$2,000,000. Rest, \$500,000. HEAD OFFICE, MONTREAL.

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

Branches of the Molsons Bank. Aylmer, Masford, Toronto. Brockville, Morrisburg, St. Thomas. Clinton, Owen Sound, Sorel, P. Q. Ecater, Ridgetown, Trenton. Ingersoll, Smith's Falls, Waterloo, Ont. London.

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

AGENTS IN UNITED STATES. New York—Mechanics' National Bank, Messrs. Morton, Bliss & Co., Messrs. W. Watson and Alex. Lang; Boston, Merchants National Bank, Portland, Osgo 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. Port Benton, Montana—First National Bank.

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

The Chartered Banks.

MERCHANTS BANK OF CANADA.

Capital - - - - \$5,700,000. Reserve Fund, - - - 1,150,000. HEAD OFFICE - - MONTREAL

BOARD OF DIRECTORS, ANDREW ALLAN - - - President. ROBT. ANDERSON, Esq., - Vice-President. Wm. Darling, Esq., Jonathan Hodgson, Esq. Adolphe Masson, Esq., John Cassils, Esq. Hector Mackenzie, Esq., John Duncan, Esq. Hon J. J. C. Abbott, M.P.

GEORGE HAGUE, - - - General Manager. J. H. PLUMMER, Assistant General Manager.

BRANCHES IN ONTARIO AND QUEBEC. Belleville, Kingston, Renfrew. Berlin, London, Sherbrooke, Que. Brantford, Montreal, Stratford. Chatham, Napawee, St. Johns, Que. Galt, Ottawa, St. Thomas. Ganoquo, Owen Sound, Toronto. Hamilton, Perth, Walkerton. Ingersoll, Prescott, Windsor. Kincairdine, Quebec.

BRANCHES IN MANITOBA. Winnipeg, Emerson, Brandon. Bankers in Great Britain—The Clydesdale Bank (Limited), 30 Lombard Street, London, Glasgow and elsewhere. Agency in New York.—61 Wall Street, Messrs. Henry Hague and John B. Harris, Jr., Agents. Bankers in New York.—The Bank of New York, N.B.A.

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

La Banque du Peuple.

Capital \$1,600,000. HEAD OFFICE, MONTREAL. C. S. CHERRIER, Esq., President. GEO. S. BRUSH, Esq., Vice-President. A. A. TROTTLER, Esq., Cashier.

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

LA BANQUE NATIONALE. HEAD OFFICE, QUEBEC.

CAPITAL PAID-UP 2,000,000 DIRECTORS.

HON. ISIDORE THIBAUDEAU, President. JOSEPH HAMEL, Esq., Vice-President. Hon. P. Gauthier, M. P. E. M. Baudet, Esq. M. P. P. U. Tessier, Jr., Esq., P. LaFrance, Cashier. HONORARY DIRECTOR:—Hon. J. R. Thibaudeau, Montreal.

BRANCHES:—Montreal—C. A. Vallée, Manager; Sherbrooke—John Campbell, Manager; Ottawa—C. H. Carrière, Manager. AGENTS:—England—National Bank of Scotland, London; France—Messrs. A. H. Grunbaum & Co., La Banque de Paris et de Pays Bas; United States—National Bank of the Republic, New York; National Revere Bank, Boston; Newfoundland—The Commercial Bank of Newfoundland.

CANADA—Prov. Ontario—The Bank of Toronto. Maritime Provinces—Bank of New Brunswick, Merchants Bank of Halifax, Bank of Montreal; Manitoba—The Merchants Bank of Canada. A general banking, Exchange and collection business transacted. Particular attention paid to collections and returns made with utmost promptness. Correspondence respectfully solicited.

The Chartered Banks.

THE CANADIAN
Bank of Commerce.

Head Office, - - - Toronto.

Paid-up Capital - - - \$6,000,000
Rest - - - - - 1,900,000

DIRECTORS.
Hon. WILLIAM McMASTER, *President.*
WM. ELLIOT, Esq., *Vice-President.*
T. Sutherland Stayer, Esq. Jas. Cruthern, Esq.
John Waldie, Esq. Hon. S. C. Wood.
George Taylor, Esq.
W. N. ANDERSON, *General Manager.*
JNO. C. KEMP, *Ass't Gen'l Manager.*
ROBT. GILL, *Inspector.*

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

BRANCHES.

Ayr	Goderich,	St. Catharines
Barrie,	Guelpb,	Sarnia.
Belleville,	Hamilton,	Seaforth,
Berlin	London,	Simcoe,
Brantford,	Montreal,	Stratford,
Chatham,	Norwich,	Strathroy,
Collingwood,	Orangeville,	Thorold,
Dundas,	Ottawa,	Toronto,
Dunnville,	Paris,	Walkerton,
Galt,	Parkhill,	Windsor,
	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 Bsnk
London, England—The Bank of Scotland.

IMPERIAL BANK
OF CANADA.

Capital Paid up - - - - - \$1,350,000
Reserve Fund - - - - - 650,000

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, Welland, Winnipeg
Woodstock, Brandon.
Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Prompt attention paid to collections.

EASTERN TOWNSHIPS BANK.

AUTHORIZED CAPITAL..... \$1,500,000
CAPITAL PAID IN May 16, 1880 1,440,659
RESERVE FUND..... 350,000

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,
Ottawa, Stanstead,
Owansville, Granby,
Farnham.

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

The Chartered Banks.

The Central Bank of Canada.
HEAD OFFICE, TORONTO, ONT.

CAPITAL AUTHORIZED, - - - \$1,000,000
CAPITAL SUBSCRIBED, - - - 500,000
CAPITAL PAID-UP, - - - 100,000

DAVID BLAIN, ESQ., *President.*
SAM'L TREES, ESQ., *Vice-President*
DIRECTORS:
H. P. DWIGHT, A. McLEAN HOWARD, C.
BLACKETT ROBINSON, K. CHISHOLM M.P.P
JNO. GINTY, D. M. McDONALD.

A. A. ALLEN, Cashier.
Agents in Canada—Canadian Bank of Commerce.
Agents in New York—Importers and Traders
National Bank.

The Western Bank of Canada.
HEAD OFFICE, OSHAWA, ONT.

CAPITAL AUTHORIZED..... \$1,000,000
CAPITAL SUBSCRIBED..... 500,000
CAPITAL PAID-UP..... 250,000

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

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

BANQUE JACQUES-CARTIER,
HEAD OFFICE, - MONTREAL.

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

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

A. L. DEMARTIGNY, *Cashier.*
Branch at Beauharnois, A. Clement, *Manager.*
Branch at St. Hyacinthe, S. A. Durocher, *Manager.*
Branch at St. Remi, P. Q., C. Beland, *Agent.*
Branch at Valleyfield, C. F. Irish, *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.*
JER. HARRISON (of J. & W. F. Harrison, Flour Merchants), *Vice-President.*
JOHN TAPLEY (of Tapley Bros., Indiantown).
HOW. D. TROOP (of Troop & Son, Shipowners).
JOHN McMILLAN, (of J. & A. McMillan, Booksellers).
JOSIAH WOOD, M.P., Sackville.
A. A. STERLING, Fredericton.

AGENCY—FREDERICTON: A. S. Murray, Agent.
" - Woodstock, N.B.: G. W. Vanwart, "

Loan Societies.

THE ONTARIO
Investment Association
(Limited.)
OF LONDON, ONTARIO.

CAPITAL UNCALLED, - \$2,050,000
CAPITAL PAID UP, - 600,000
RESERVE FUND, - 500,000
INVESTMENTS, - 2,000,000

Parties wanting money on Real Estate Mortgages, Apply to
HENRY TAYLOR, Manager.

The Chartered Banks.

BANK OF OTTAWA,
OTTAWA.

Authorized and subscribed Capital... \$1,000,000
Paid up Capital..... 993,263
Rest..... 110,000

JAMES MACLAREN, Esq., *President.*
CHARLES MAGEE, Esq., *Vice-President.*
DIRECTORS:
C. T. Bate, Esq., R. Blackburn, Esq., Hon. Geo.
Bryson, Hon. L. R. Church, Alex. Fraser,
Esq., Geo. Hay, Esq., John Mather, Esq.
GEO. BCERN, - - - - - *Cashier.*

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

Loan Societies.

Montreal Loan & Mortgage Co.
AND TRUST COMPANY.
Incorporated 1858.

CAPITAL - - - - - \$1,000,000 00
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.

INTEREST ALLOWED ON DEPOSITS.
DEBENTURES.
Issue Sterling Debentures payable in London, also Currency Debentures, payable in Canada.

BOARD OF DIRECTORS.
M. H. GAULT, Esq., M.P., *President.*
Hon. A. W. OGILVIE, Senator, *Vice-President.*
G. F. C. SMITH, of the L. L. and Globe Ins. Co.
JAMES GRATHERN, of Crathern & Caverhill.
THEODORE HART, Esq.,
A. F. GAULT, Esq., of Messrs. Gault Bros. & Co.
RICHARD BOLTON, Esq.

Trustees and Executors are authorized by Act of Parliament to invest in the Debentures of this Company.

W. L. MALTBY, Manager.
OFFICE, 181 ST. JAMES STREET, MONTREAL.

THE HAMILTON
Provident and Loan Society.

President, GEORGE H. GILLESPIE.
Vice-President, JOHN HARVEY.

Capital subscribed..... \$1,500,000
" **paid-up**..... 1,100,000
Reserve and Surplus Profits..... 111,519.8
Total Assets..... 2,791,108.36

DEPOSITS received and interest allowed at the highest current rates.
DEBENTURES issued for 3 or 5 years. Interest payable half-yearly. Executors and Trustees are authorized by Law to invest in Debentures of this Society. Banking House:

KING ST., HAMILTON.
H. D. CAMERON.

Dominion Savings & Investment Soc.
LONDON, ONT.,
INCORPORATED, - 1872.

Capital, - - - - - \$1,000,000.00
Subscribed, - - - - - 1,000,000.00
Paid-up, - - - - - 868,840.25
Reserve Fund, - - - - - 140,000.00
Contingent Fund, - - - - - 903.12

Loans made on farm and city property, on the most favorable terms.
Municipal and School Section Debentures purchased.
Money received deposit and interest allowed thereon
P. B. LEYS, Manager

Leading Brokers.
 E. STRACHAN COX. T. F. WORTS.
COX & WORTS,
 STOCK BROKERS,
 No. 26 Toronto Street, Toronto.
 (Members of the Toronto Stock Exchange),
 buy and sell on Commission for cash or on margin
 all securities dealt in on the Toronto, Montreal and
 New York Stock Exchanges; also execute orders
 on the Chicago Board of Trade in Grain and Pro-
 visions. Hudson's Bay stock bought for cash or on
 margin. Daily cable quotations received.

H. J. BEEMER,
 Contractor for Building Railways,
 Canals, Bridges, Buildings, etc., also
 Steam Dredging and Sub-Marine
 Works. Office for the Montreal Ex-
 tension of the Canadian Pacific Rail-
 way, Cor. Barclay and Water Streets.
 Office at Windsor Hotel, Montreal.

Agents' Directory.
OWEN MURPHY, Insurance Agent, Official Assig-
 nee and Commission Merchant.—No. 85 St.
 Peter Street, Quebec.
R. C. W. MACQUAIG, General Insurance Broker,
 representing First-class Companies in Fire,
 Life and Accident, also agent for the White Star
 Steamship Co. Ottawa. Established 1870.

Legal.
 For Accountants, &c., see other page.

Braudon, Man. and Calgary, N.W.T.
PETERSON & PETERSON,
 BARRISTERS, &c.,

Belleville, Ont.
DENMARK & NORTHROP, Barristers, &c., Belle-
 ville, Ont.

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

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

Cornwall Ont.
H. SANFIELD MACDONALD,
 (late MacLennan & Macdonald.)
 BARRISTER, SOLICITOR, CONVEYANCER,
 NOTARY, &c.
 Solicitor for the Ontario Bank.
 N.B.—Special facilities for making prompt Col-
 lections throughout Ontario and Manitoba.

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

OSLER, GYWN & TEEZEL,
 BARRISTERS, &c., Hamilton, (n. t.)
 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.

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

Oceanic Steamships.
DOMINION LINE of STEAMSHIPS

 Running in connection with the
Grand Trunk Railway of Canada

	Tons.		Tons.
Montreal.....	3,284	Toronto.....	3,284
Dominion.....	3,178	Ontario.....	3,178
Texas.....	2,700	Sarnia.....	3,850
Quebec.....	2,700	Oregon.....	3,850
Mississippi.....	2,680	Vancouver.....	5,700
Brooklyn.....	3,600		

DATES OF SAILING
 FROM PORTLAND TO LIVERPOOL.
 Toronto 27th Mch. | *Sarnia..... 10th Apl.
 Dominion.... 3rd Apl. | *Oregon..... 24th Apl.

RATES OF PASSAGE FROM MONTREAL.
 CASH.—\$67.50, \$67.50, and \$77.50; return, \$101.25,
 \$121.25, and \$141.25, according to steamer and berth.
 All outside rooms are comfortably heated by steam.
 Intermediate, \$46.50. Steerage, \$29.50.
 * Propaid storage tickets issued at the lowest rates.
 * These steamers carry neither cattle nor sheep.
 Through Tickets can be had at all the principal
 Grand Trunk Railway Ticket Offices in Canada, and
 Through Bills of Lading are granted to and from all
 parts of Canada.
 For Freight or Passage apply in London to Bow-
 ington, 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.)

Barric, Ont.
JOSEPH ROGERS, Conveyancer, Insurance and
 General Agent, Auctioneer, &c Reuts and
 Chattel Mortgages collected.

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

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

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

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

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

JOHN M. M. DUFF,
 ACCOUNTANT & INSURANCE ADJUSTER,
 Commissioner for
 New York, Massachusetts and Illinois,
 ISSUER OF MARRIAGE LICENSES,
 118 ST. JAMES STREET,
 Opposite Post Office.

Oceanic Steamships.
Allan Line.

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

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

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

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

The Steamers of the
Liverpool, Londonderry and Quebec
 Mail Service,
 Sailing from Liverpool every THURSDAY, and
 from Portland every THURSDAY, calling at Lough
 Foyle to receive on board and Land Mails and Passen-
 gers to and from Ireland and Scotland, are intended
 to be despatched

FROM HALIFAX:

Polynesian.....	Saturday, Mch. 15
Peruvian.....	Saturday, " 22
Caspian.....	Saturday, " 29
Sarmatian.....	Saturday, April 5
Sardinian.....	Saturday, " 12
Parisian.....	Saturday, " 19
Circassian.....	Saturday, " 26
Polynesian.....	Saturday, May 3

Rates of Passage from Montreal via Halifax:
 Cabin..... \$62, \$65, \$78 and \$88
 (According to Accommodation.)
 Intermediate..... \$45
 Steerage..... \$31

FROM PORTLAND TO LIVERPOOL VIA HALIFAX.

Polysian.....	Thursday, Mar. 13
Purlyian.....	Thursday, Mar. 20
Caspian.....	Thursday, Mar. 27

RATES OF PASSAGE BETWEEN HALIFAX AND ST. JOHNS:

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

Persons desirous of bringing their friends from
 Britain can obtain Passage Certificates at lowest
 rates.
 An experienced surgeon carried on each vessel.
 Berths not secured until paid for.
 Through Bills of Lading granted at Liverpool and
 Glasgow, and at Continental Ports, to all points in
 Canada and the Western States, via Halifax, Boston,
 Baltimore, Quebec and Montreal; and from all Rail-
 way Stations in Canada and the United States to
 Liverpool and Glasgow, via Baltimore, Boston, Que-
 bec and Montreal.

For Freight, Passage or other information, apply to
 John M. Currie, 21 Quai d'Orleans, Havre; Alex.
 Hunter, 4 Rue Gluck, Paris; Aug. Schmitz & Co., or
 Richard Berns, Antwerp; Ruys & Co., Rotterdam;
 C. Hugo, Hamburg; James Moss & Co., Bordeaux;
 Fischer & Behner, Schusselkorb, No. 8, Bremen;
 Charley & Malcolin, Belfast; James Scott & Co.,
 Queenstown; Montgomerie & Workman, 17 Grace-
 church st., London; James & Alex. Allan, 70 Great
 Clyde st., Glasgow; Allan Bros., James Street,
 Liverpool; Allan, Bar & Co., Quebec; Allan & Co.,
 72 La Salle Street, Chicago; H. Bourlier, Toronto
 Lays & Alden, 207 Broadway, New York, and 201
 Washington street, Boston, or to
H. & A. ALLAN,
 51 St. James, Montreal, and 26 Cornhill St., Montreal.

L. BREITHAUP & CO.

— TANNERS, —

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

THE LEADING
Trade Auction House
IN CANADA.

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

Trade Sales every Two Weeks on the above premises. Dry Goods, Clothing, Boots and Shoes, Woollens and General Merchandise.—Special attention given to Sales of Bankrupt Stocks and Estates. Consignments solicited of surplus merchandise from Manufacturers, Importers and General Merchants. Cash advanced on Merchandise warehoused on reasonable Terms. Correspondence solicited. Goop Storage, Large Premises. Low Insurance.

C. H. CATELLI,

MANUFACTURER OF

MACARONI,
VERMICELLI and
ALIMENTARY FOOD.
Works:—53 TO 59 PERTHUS ST.,
MONTREAL.

BOTTLES. F. X. DELADURANTAYE,
178 & 180 Deltisle St., Ste.
Canegonde, dealer in all kinds of BOTTLES. Bottles
carefully packed and shipped to any part of Canada.

VARNISHES. D. A. McCaskill & Co.,
Manufacturers of
VARNISHES AND JAPANS,
Silver Medal awarded Oct. 1853. 641, 643 and 645
ALBERT STREET, MONTREAL.

Legal.

St. Catharines, Ont.

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

Galt, Ont.

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

Guelph, Ont.

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

Hamilton, Ont.

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

Kingston, Ont.

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

Leading Wholesale Trade.

ROBT. McCREADY,
WHOLESALE
BOOT & SHOE
MANUFACTURER
OFFICE AND WAREHOUSE,
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. A. MATHEWSON
202 McGill Street.

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.

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 Envelops, Bag and Wrapping.
White Manilla Tea and Wrapping.
Unbleached Manilla Bag and Wrapping.

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,
ST. PETER & YOVILLE 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.

W. J. WEBSTER,
Wholesale Manufacturer of
Fine Hand and Machine-Sewed
BOOTS AND SHOES,
626 Craig Street, Montreal.

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

Legal.

Simcoe, Ont.

G. W. WELLS,
(Late Killmaster & Wells),
BARRISTER, SOLICITOR, &c.

Penetanguishene, Ont.

WALTER J. KEATING,
SOLICITOR, &c.

Pictou, Ont.

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

St. Thomas, Ont.

FRAMTINGER & ROBINSON, Barristers, &c.,
Solicitors for Imperial Bank and South-West
ern Loan Society. Collections promptly attended
to in all portions of Western Ontario.

Seaforth, Ont.

MCCAUGHEY & HOLMESTEL, Barristers, &c
Seaforth, Ontario.

Leading Manufactures &c.

D. MORRICE, SONS & CO.*General Merchants, &c.,*

MONTREAL and TORONTO.

HOCHELAGA COTTONS.

Brown Cottons and Sheetings, Bleached Sheetings, Canton Flannels, Yarns, Bags, Ducks, &c.

ST. CROIX COTTON MILL.

Tickings, Denims, Apron Checks, Fine Fancy Checks, Gingham, Wide Sheetings, Fine Brown Cottons, &c.

ST. ANNE SPINNING CO. [Hochelaga].

Heavy Brown Cottons and Sheetings.

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

The Wholesale Trade only supplied.

— THE —

Canada Cotton Manf'g. COMPANY.

CORNWALL, - - - ONT.

MANUFACTURE

COTTONADES, WOVEN DUCKS, DYED DUCKS,

White Ducks for Sails, Tents, in 7, 7½, 8, 9, 10 and 12 oz.

CANTON FLANNELS, BLEACHED, UN-BLEACHED and COLORED.**GRAIN BAGS, SUGAR BAGS.**

All orders executed DIRECT from the Mills at Cornwall Accounts opened with the Wholesale Houses only

SPECIAL LINES.**FOLLOWING DEPARTMENTS:**

MILLINERY AND MANTLES,

HOSIERY AND LACES,

*Small Wares and Notions,**Dress Goods and Silks,*Merchant Tailors' Goods,
CARPETS AND
HOUSE FURNISHING,
STAPLES.**HUGHES BROTHERS,**

WAREHOUSE:

Yonge, Melinda, Jordan Sts., Toronto.

OFFICE:

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

Leading Manufactures &c.

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 & Etoffes, Cotton and Wool Hosiery, &c., &c.

15 Victoria Square, Montreal.

13 Wellington Street, East, TORONTO.

THE

MONTREAL COTTON CO.*(Works at Valleyfield.)*Colored Cambrics,
Permanent Linings,
Beetled Twills,
Waist Linings & Pocketings,
Sateen Jeans,
Corset Jeans,
Wigans & Hollands,**BLEACHED SHIRTINGS.**

The goods above are guaranteed also to be superior in strength and texture to any goods imported.

R. R. STEVENSON, Selling Agent,
16 St. Helen Street, MONTREAL.**S. H. MAY & CO.,**

474 & 476 St. Paul St.,

Importers and Dealers in

Paints, Linseed Oil,

Lubricating Oils, Window
Glass, Turpentine, Varnish, &c.**SIMARD & FOERSTER,**

MANUFACTURERS OF

Gilt and Imitation Mouldings,

Looking Glass and

PICTURE FRAMES,

DEALERS IN

Steel Engravings, Painting & Fine Chromos,
WHOLESALE AND RETAIL.

658 & 660 CRAIG STREET, MONTREAL.

Re-Gilding Done Promptly.

BUY

**PRINCESS
BAKING POWDER,
ABSOLUTELY PURE.**

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

MANUFACTURED BY

WM. LUNAN & SON,

SOREL, QUE.

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

Leading Manufactures &c.

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.

HOSIERY 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 in Montreal, Toronto, Halifax and Kingston Exhibitions, 1880, 1881 and 1882.A GOLD MEDAL
at the Dominion Exhibition at Montreal, 1880.A SILVER MEDAL
at Kingston for best assortment of Cotton Manuf. 1882A SILVER MEDAL
at Montreal, 1882, for best display of Cotton Goods. For Sale by the Wholesale and Retail Dry Goods Trade throughout the Dominion.

AGENTS:—

ALEX. SPENCE, W.M. HEWETT,
21 Lemoine St., Montreal. 11 Colborne St., Toronto.**Stormont Cotton Co.**

Denims, Tickings, Cottonades, Fancy Wove Shirtings & Apron Checks.

Hamilton Cotton Co.

Ball Knitting Cotton, Hosiery Yarns, Cotton Yarns (White and Colored) Twist Yarns (Bleached & Colored,) Beam Warps all kinds, Cottonades and Denims.

Simcoe Woollen Co.

Crey Blankets, Wheeling and Fingering Yarns.

All communications regarding Terms or Goods addressed to our Agents,

F. McElderry & Co.,

204 McGill St., Montreal.

Toronto Office, 22 & 24 Colborne St.

GRAVEN COTTON CO.

BRANTFORD, ONT.

GREY SHEETINGS.

AGENT:

S. DAVISON,

16 Colborne Street, Toronto.

CABLE CODES.

AGENTS IN CANADA FOR

H. R. MEYER'S Celebrated Codes,

HENRY HARVEY'S Codes,

WATSON'S

SHIP BROKERS' CODE,

HANHART'S UNION CODE

MORTON, PHILLIPS & BULMER,

STATIONERS,

Blank Book Makers and Printers,
375 Notre Dame St., Montreal.

Silk and Cotton Manufactories, &c.

To WOOLLEN MANUFACTURERS

We make to order
ORGANZINE
In Fast Colors for Tweeds.

HOSE IN STOCK,
Ribbons, and Embroidery Silks
For Trimming Knitted Goods.

Belding, Paul & Co.,
SILK MANUFACTURERS,
MONTREAL.

MINTO, LAVIGNE & CO.

Linen Merchants and
MANUFACTURERS' AGENTS,
10 ST. HELEN STREET,
MONTREAL.

Large Consignment of Fresh Goods just
arriving for sale to the Trade on
Manufacturers' Account.

WHOLESALE ONLY.
William Minto. Aimé Lavigne

THE STEEL CO'Y OF CANADA

Manufacture
**PIC AND BAR IRON CAR WHEELS,
CAR AND LOCOMOTIVE AXLES,
NAIL PLATE, &c.**
All Orders for the Company's products executed
DIRECT from the WORKS, LONDON DERRY, N.S.
OFFICE IN MONTREAL,
No. 17 St. John Street.

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.**

REMINGTON TYPE-WRITER.

WYCKOFF,
SEAMANS &
BENEDICT,
NEW YORK,
SOLE EXPORTING
AGENTS.
The only Machine
which will suc-
cessfully supersede Pen Writing. Used by Merchants
and Professional men and in Railway, Insurance
and other offices, &c., &c. Send for Catalogue and
Testimonials. P. O. Box, 1824.

J. O'FLAHERTY,
AGENT FOR CANADA.
489 ST. PAUL STREET, 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.

ESTABLISHED 1820. **SPOOL COTTON.** ESTABLISHED 1820.

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

M. E. Q.

ESTABLISHED 1820. THIS THREAD is
the only MAKE in the CA-
NADIAN 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.

MOORE BROTHERS
MONTREAL

ALL LINEN
LINESHIRTS REINFORCED
FRONTS

TO BE HAD AT ALL THE
Principal Dry Goods Houses
in the Dominion

TRADE MARK STAMPED
ON EACH SHIRT

3/20 3/22 3/24 3/26 3/28 3/30 3/32 3/34 3/36 3/38 3/40 3/42 3/44 3/46 3/48 3/50 3/52 3/54 3/56 3/58 3/60 3/62 3/64 3/66 3/68 3/70 3/72 3/74 3/76 3/78 3/80 3/82 3/84 3/86 3/88 3/90 3/92 3/94 3/96 3/98 3/100

IRON FRAME LINEN

Toronto Branch, 22 & 24 Colborne St.

Leading Wholesale Trade of Montreal



TURNER, ROSE & CO.,

IMPORTERS OF
T E A S,
AND
Wholesale Grocers,
CORNER
ST. JOHN AND HOSPITAL STS.,
MONTREAL.

Commercial Summary.

Mr. B. TASSIE, formerly in the head office of the Bank of Montreal, and for the past seven years at its branch in Brockville, has succeeded Mr. Neil McLean as manager at Cornwall, on the latter's becoming manager of the branch at Brockville.

BUSINESS has not evidently been prosperous with T. B. Moxley, dealer in boots and shoes at Petrolia, Ont., as the foreclosure of a chattel mortgage on his goods, followed by an execution, is announced.—Donald McDougall, tea pedlar, at Wingham, Ont, is also in difficulties, and has been waited upon by the sheriff.

LEWIS ARNETT, dry goods merchant, Winni-peg, having become involved, has assigned to E. Hughes of Brandon, and is endeavoring to effect a settlement with his creditors.—A meeting of the creditors of J. W. Winnett, cabinet maker, Winnipeg, who has assigned, was called for the 27th inst., when a statement of the insolvent's affairs would be submitted.

W. McMILLAN, general trader, Listowell, Ont., has assigned in trust to John Green of London. Mr. McMillan's liabilities are about \$7,000, with assets represented by stock in trade estimated at \$4,500. Previous to the assignment, however, judgments were obtained against the insolvent to the amount of \$3,500, so that, after the satisfaction of these, it is probable that there will not remain much for unsecured creditors.

MR. PERCEVAL TIBBS succeeds Mr. Geo. H. Hamilton as agent of the Norwich Union, this city.—Mr. C. H. Bosse has returned to his old love, the Union Mutual Life of Maine, of which he "resigned" the agency for this Province a few months ago. The *bête-noir* of the company is still in office in Massachusetts, and the Union, like the Peri, is still standing at the portal.

J. A. PELKEY, general trader, Winnipeg, has assigned in trust to Mr. Thomas Bennie of same place. At last accounts no statement of the insolvent's affairs had been presented to the creditors.—H. W. Dayton, who has been doing a small grocery business in the same city, is also in difficulties, which have been precipitated by the action of his landlord, who has placed the sheriff in possession.

FARRAR'S

PATENT IMPROVED

Snow Plough & Flanger

COMBINED.

Is attached to the Locomotive and operated from the cab.

In use the past four winters with perfect success. The undersigned are now prepared to receive and execute orders, or furnish drawings and specifications to any Railway Company desiring to build for themselves, as may be arranged. Send for circular.

JOHN TAYLOR & BRO.,

Agents for Canada,

No. 16 St. John Street, MONTREAL.

**PORTER & SAVAGE,
TANNERS**

AND MANUFACTURERS OF

**LEATHER BELTING,
FIRE ENGINE HOSE, HARNESS, MOCCASINS
LACE, RUSSET and**

OAK SOLE LEATHERS,

OFFICE AND MANUFACTORY:

436 VISITATION STREET, MONTREAL.

AUCTION SALESBy **THOMSON & GOWDEY.****Auction Sales of Real Estate and
Household Furniture,**

TRADE SALES of every description, Farm Stock and General Sales at our Rooms will receive our personal attention. Liberal advances on Commissions. Five losses adjusted, and Valuations of all kinds will have our prompt attention.

THOMSON & GOWDEY,

Commission Merchants and Real Estate and General Auctioneers, 241 ST. JAMES STREET.
Mr. JAMES SCOTT, late of Toronto, the well-known Auctioneer, will give his personal attention to the Dry Goods Department.

PRIVATE advices received Tuesday from Mexico contain the important news to importers and consumers of cigars generally that a law has been recently passed by the Mexican Government, making it compulsory on all manufacturers there to have placed on each box the government stamp, indicating that they are Mexican goods. This law would appear to meet the situation exactly, as it is a well-known fact that thousands of cigars made of Mexican tobacco have been for some years imported into Canada and surreptitiously sold as Havana goods.

THE unusual dullness of the fall and winter trade in Lunenburg and the surrounding districts of our most easterly sister Province has severely tried many respectable and striving merchants who began the season with reasonable prospects and stocked up accordingly. Among those who find themselves in this condition—largely due to the low price of the local staple, fish, and the holding back for better prices—is H. M. Jost, boot and shoe dealer, and postmaster of that town. Mr. Jost usually erred on the side of carrying too heavy stocks, and the season expired found him at a still greater disadvantage. His liabilities are about \$5,500, and the assets consist of stock \$5,000 with book-debts and promissory notes of \$3,000, showing a nominal surplus of \$2,500.

Leading Wholesale Trade of Montreal.

**GREENE & SONS
COMPANY,
MONTREAL.****HATS, CAPS**

AND

**STRAW
GOODS.**

Our Travellers are now on the road with
1884 SPRING SAMPLES.

**GENTLEMEN'S
FURNISHINGS.**

AGENTS FOR

WOODROW'S

Celebrated Soft and Stiff Hats.

LATEST STYLES, LOWEST PRICES,

Selected for Spring Trade, 1884.

WAREHOUSE:

517 to 525 ST. PAUL STREET, MONTREAL.

ROBT. WHITTAKER, of Jarvis, Ont., boot and shoe dealer, is locally credited with more of honesty and persistence than worldly wisdom. Some years ago when interest was high he mortgaged his real estate to a loan company, and this has proved a heavy drain upon his profits. Last fall, in common with many other dealers in his line, he bought rather largely, and business, meantime, proving dull, and collections slow, he found himself at length unable to pay his way, and consequently assigned in trust. The mortgage contains a clause which will necessitate some special arrangements if the estate is to be adjusted economically. A part from this the assets, in the shape of stock and good book debts, compare favorably with the liabilities, which are not very large.

THE FAILURE of McKenzie, Whidden & Co., Antigonish, N.S., dealers in groceries and general produce, affords another example of the result of business incapacity combined with insufficient and borrowed capital. The senior partner cannot have caused much surprise, he having liquidated twice before he commenced business in Antigonish; here he was joined in April, 1882, by Whidden, who brought \$800 of borrowed money, making the capital of the firm about \$6,000, the rest being book debts and stock. The result of less than two years' business is that last month the firm assigned in trust to Horlan Fulton of Halifax, with liabilities of not less than \$16,000 and nominal assets \$14,270. The assets will, however, be greatly reduced, as five claims (amounting to \$6,000) are worthless, and the balance (about 1,500 small claims) are subject to an unusually heavy discount, if indeed the bulk of them can be collected at all. So that the probable value of the assets will not be more than: Stock \$3,000, book debts \$4,000, together \$7,000, leaving a deficit of \$9,000. A

bank agent again appears as a kind friend backing a weak concern, while the fact that no proper profit and loss account have been kept shows the careless manner in which the business has been conducted.

THE circumstances surrounding the failure of Thos. Shaw of St. Catharines, Ont., dry goods dealer, are such as to provoke unfavorable comment. Mr. Shaw is one of the oldest merchants of that city, having been in business there over 30 years. He had latterly been falling behind the requirements of the almost metropolitan tastes of the Niagara district capital, and devoting his attention somewhat to bankrupt stocks, but his trouble is largely attributable to real estate investments. In favorable times the property in his name was estimated worth \$50,000, but at present it would scarcely realize more than the mortgage upon it—some \$24,000. His liabilities are about \$38,000, including mortgage, to meet which he shows stock in trade and furniture valued at \$9,000, which may bring \$5,000,—besides the real property referred to. He assigned on the 5th inst., to Garland W. Clench of St. Catharines, but not till his son, Geo. C. Shaw, had obtained execution for about \$3,000 and his wife for over \$7,000, both of which would probably exhaust everything not covered by the mortgage. A leading firm in this city has caused an injunction to issue against any sale by the sheriff on account of these executions; the sale which was announced for the 19th inst. has accordingly been postponed till the 3rd prox. Five other executions are in the sheriff's hands, aggregating \$2,240, of which Mann, Byers & Co. represent \$980, a leading Toronto house \$540, and one of the banks \$315. Rent and taxes appear to have been neglected by Mr. Shaw for some time.

Leading Wholesale Trade of Montreal.

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

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

MARTHUR, CORNEILLE & CO.,
 Importers of and Dealers in
 White Lead & Colors,
 DRY AND GROUND IN OIL.

Varnishes, Oils, Window Glass, Star,
 Diamond Star, & Double Diamond Star Brands.
 English 16, 21 and 26 oz. Sheet.
 Rolled, Rough and Polished Plate Glass.
 Col'd, Plain & stained Enamelled Sheet Glass.
 Painters and Artists Materials.
 Chemicals, Dye Stuffs.
 Naval Stores, &c., &c., &c.,

OFFICES AND WAREHOUSES:
 310, 312, 314 and 316 St. Paul Street
 AND
 353, 255 and 257 Commissioners Street
 MONTREAL.

J. W. AMES, for the last year and a half, harness-maker at Brussels, Ont., finding himself in difficulty through over competition, has assigned.

J. F. ARSE, cabinet factory, Quebec, is in a condition to require some indulgence at the hands of his creditors, to whom he owes about \$3,800, to meet which he shows nominal assets of about \$1,000. He is said to be desirous of compromising at 25 cents in the dollar.

WM. CLIMIE, of Listowell, Ont., has assigned. It appears that for some time he has been bolstered by friends, who became his endorsers to the extent of \$3,000. As Climie's prospects did not improve his endorsers have taken over his stock in trade, which but partially covers their claims.—E. A. Jacobs, variety store, Brockville, has assigned.

INQUIRER.—The Dominion Commercial Travellers' Association, this city, has a membership of about 1,500; the Commercial Travellers' Association of Toronto boasts 2,200 members, and there are probably over 500 members belonging to organizations in other cities of the Dominion. The number from the United States is also considerable.

BILLS of sale are not becoming less common in Nova Scotia. A general dealer at Crowe's Mills, another at Arichat, a blacksmith at St. Croix, a liquor dealer of the gentler sex at

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.

*This Material used in the
 Manufacturing of our Clothing
 is Shopped and Spun in
 Canada.*

*All our Workmanship
 is guaranteed.*

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

KENNETH CAMPBELL & CO.
 WHOLESALE

DRUCCISTS,

OFFER FOR SALE

Cod Liver Oil, Newfld.,
 Cod Liver Oil, Norwegian,
 Coriander Seeds, Cream of Tartar,
 603 CRAIG STREET,
 MONTREAL.

Sydney, a builder and a firm of shipping brokers at Halifax, and a harness dealer at Antigonish, have all given such securities within a few days.

ISAAC, DUNLOP & Co., began business some 2½ years ago in Port Elgin, Ont., as general dealers, with a capital of \$800 cash. They now find themselves owing about \$4,000, with about \$3,000 worth of stock and book-debts as assets. Both partners probably lacked some of the elements of success.—Mr. Isaac in the direction of experience, and Mr. Dunlop in perseverance. Their property is chattel-mortgaged to Mr. J. D. David for \$2,500.

R. K. WEST, who began waggon-making in Stayner, Ont., some four years ago, has assigned in trust to A. C. MacIntyre of the same place. The estate is valued at \$550, consisting of a few waggons and some materials; the liabilities are somewhat more. Mr. West had little capital and less experience, while the sale of his house and lot to one Oliver a short time before he assigned would seem to indicate a lack of other attributes. Claims should be filed before the 15th prox.

JÉRÉMIE LANOÛTTE, a small general dealer at Ste. Anne de la Perade, Que., has not been in a position to pay promptly for some time. A year ago he compromised at 66 cents in the dollar, payable in 4, 8 and 12 months, secured,

KIRK, LOCKERBY & CO.
 Importers and

Wholesale Grocers,

CORNER

St. Peter and St. Sacrament Streets,

MONTREAL.

He met two payments, but has been unable to pay the last, hence his recent assignment to Kent & Turcotte. The estate shows liabilities of \$1430, and assets of \$230. The stock has been working off apace during the last month or two.

LOUIS ROUILLARD, of Tiagwick, Que., general storekeeper, has assigned.—Z. Valois, of Vaudreuil has effected a compromise of 40 cents in the dollar, payable in 2 and 3 months.—L. P. Lesage, of St. Leon, Que., general dealer, has compounded at 50 cents in the dollar, 20 cents cash, and 3 payments of 10 cents in the dollar each, spread over 5 months, secured.—The stock of Alex. Vincent, St. Therese, Que., has been sold by the assignees, Messrs. Perkins & Charbonneau, to Jas. Leggatt of this city, at 50 cents in the dollar.

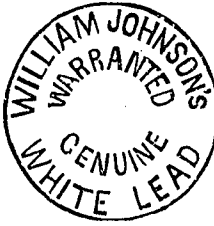
JAMES FORTUNE & Co., dry goods dealers, Halifax, N.S., who recently assigned to W. M. Doull, show assets of about \$18,000, with liabilities of about \$13,000, of which latter \$5,500 is to Doull & Miller, who are preference creditors for \$3000; Burns & Murray are preferred for \$300; his sister, for cash borrowed, \$800; and G. M. Greer for insurance, \$100; total preferences, \$4,200. Mr. Fortune gives as reason for preferring Doull & Miller and Burns & Murray that they gave him extension of time last year, and have not since then received payments proportionately with other creditors.

J. W. MACKEDIE & CO.,
MANUFACTURERS AND WHOLESALE
CLOTHIERS
MONTREAL,
Enlarged Premises, 3, 5, 7, & 9 VICTORIA SQ.

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

JOHNSON'S GENUINE WHITE LEAD

This Brand of
WHITE
LEED
Is guaranteed
to be the
BEST
In the Market,



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

MANUFACTURED BY

WILLIAM JOHNSON,

572 WILLIAM STREET, MONTREAL.

P. O. Box 926.

LETTER ORDERS from the trade will receive careful attention.

J. S. HAMILTON & CO.,
(LATE OF MONTREAL.)
WHOLESALE WINE MERCHANTS
AND GENERAL AGENTS,
119 & 121 Dalhousie St., BRANTFORD, CANADA.

SOLE AGENTS FOR CANADA FOR

Ayala & Co., Chateau d'Ar, Champagne. Louis Latour, Beaune, Still and Spark-
A. Matignon & Co., Cognac, Brandies. ling Burgundies.
M. Boitard, Cognac, Brandies. Wm. Younger & Co., Edinburgh, Ales.
D. G. Ross, "Ben Wyvis Distillery," Bass' Ale, "Pig Brand," bottled by
Dingwall, Scotland, Scotch Whiskies. Wm. Edmonds, Jr., & Co., Liverpool.
Jno. S. Shiels & Sons, Leith, Scotland, Guinness' Stout, "Pig Brand," bottled by
Whiskies. Wm. Edmunds, Jr., & Co., Liverpool.
R. VanZeller, Oporto, Port Wines. Pelee Island Vineyards, Pelee Island,
Sanehez, Ronate, Hermanos, Xerez de Lake Erie, Canada, Canadian Wines.
la Frontera, Sherry Wines.

Orders solicited for direct importation or shipment from store.

The Leading Retail House for
FURS! FURS! FURS!

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

CIRCULARS in Brocade Satin and Corded Silk, lined with Fur.

SACQUES and DOLMANS in South Sea Seal, plain and trimmed.

An elegant selection of FUR TRIMMINGS.

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

For **GENTLEMEN**—Caps in SEAL, PERSIAN LAMB, PLUCKED and UNPLUCKED BEAVER, in MOSCOW CLOTH; lined with Fur, &c.

Also, a choice selection of SLEIGH ROBES in Grey and Black Bear, Musk Ox, &c.

For **CHILDREN**—GREY and WHITE LAMB, ERMINE, RABBIT, &c.

OLD FURS REPAIRED AT MODERATE PRICES.

LANTHIER & CO.

271 NOTRE DAME ST., - - MONTREAL.

Brown, Balfour & Co.,

IMPORTERS OF

TEAS

AND

WHOLESALE GROCERS,
HAMILTON.

ADAM BROWN.

ST. CLAIR BALFOUR.

The assets consist of stock \$11,600; debts, good, \$4,300; real estate, \$1,250; furniture, etc., \$800. He shows a nominal surplus of over \$5,000, but the stock will probably not yield more than 50 per cent. The real estate item may be struck out, for it represents a supposed margin over mortgage, which can scarcely be realized. The debts also will probably pan out poorly, so that, by the time preferences are paid, there will not be a very satisfactory balance for other creditors.

FAILURE OF AN OLD HOUSE.—The failure of McClung Bros. (Thomas and James), dry goods dealers, Bowmanville, Ont., puts a probable period to the existence of that house, after a career of exactly 30 years. The business had been fairly prosperous, and remarkably so for some years prior to 1876, when the firm made large investments in a local machinery enterprise. By this they are said to have lost some \$60,000. The removal of one of the firm to Toronto some three years ago, where he purchased a partnership in the wholesale firm of W. J. McMaster & Co., reduced the capital of the Bowmanville house considerably. A year ago they found themselves obliged to compound with their creditors, the terms being 65 cents in the dollar, payable in six quarterly in-

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.

stalments, 62½ cents secured by the local postmaster who secured himself by taking over policies of insurance on the lives of the partners. The liabilities at that time were some \$45,000, with assets nominally equal, and they carried a stock of about \$22,000. They managed to meet three instalments of the compromise by almost forced sales, the local trade having been affected by the troubles of the Codd Banking concern, in which many customers were depositors. Last month they found themselves unable to meet the fourth payment, and consequently assigned in trust. The liabilities are about \$40,000. Among the assets is some real estate, heavily encumbered. Had the firm kept out of the machinery business, of which they knew nothing, and had Mr. John McClung contented himself with the long and well-established retail trade which he understood, we should not have to record the failure of McClung, Briggs & Co., of Toronto, and of McClung Bros., of Bowmanville. None of them seemed to recognize when they were well off.

A CORRESPONDENT asks why the Grand Trunk Railway Co. should not enjoy the same freedom as other employers, to determine what wages it can afford to pay its hands. This is something evidently beyond the comprehension of

SPENCER, BEDDOE & CO.

IRON & METAL MERCHANTS,
HAMILTON, ONT.,

Direct Importers of and Dealers in
Scotch and American Pig Iron, Bars, Sheets, Hoops, Steel, Wire, Copper, Lead, Tin and Canada Plates, Boiler Tube, Gas and Water Pipe, Class, Steel Rails and General Railroad Supplies.

individuals who have no experience in such capacity. The receipts of the Grand Trunk for the week ending March 22 were \$311,524, against \$342,175 for the same time in 1883, thus showing a decrease of \$30,651. The number of passengers carried for that period was 77,193, being 274 less than the corresponding period of last year. The number of miles of track open was 2,902½, being an increase of 140½ over the same time in 1883. The following is the aggregate traffic for the past twelve weeks:—Passengers in 1884, 863,870; 1883, 840,871, an increase of 22,999; total receipts, 1884, \$3,598,254, and for corresponding period in 1883, \$3,952,061, being a decrease of \$353,807.—The receipts of the Canadian Pacific Railway for the week ending March 21st were \$62,000, against \$68,000 for the corresponding period in 1883, showing a decrease of \$4,000. The number of miles of track laid down was 2,033, being 881 more than in the corresponding week last year.

Business changes of recent occurrence:—**Ontario.**—The following firms have assigned in trust: Masters & Bunting, Cookstown; R. G. Hector, Creemore; H. Moreland & Son, Ottawa; J. & T. Teevens, Toronto, bailiff in possession; W. H. Byers, Eganville, offering to compromise. Assigned: H. J. Bray, Toronto; Miss M. Mess, Waterloo; J. W. Ames, Brussels; E. O'Leary, Ottawa. Offering to compromise: W. Watson, Toronto; Laing & Ruth, Ridgeway; J. H.

Leading Wholesale Trade of Montreal.

PILLOW, HERSEY & CO.,
Montreal,

MANUFACTURERS OF

RHODE ISLAND HORSE SHOES,

AND EVERY DESCRIPTION OF

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

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

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

OFFICE AND WAREHOUSE :

Caverhill's Buildings, 91 St. Peter Street.

Queen City Oil Co.**MACHINE OILS.**

FOR SALE EVERYWHERE.

Tees, Costigan & Wilson,

(Successors to James Jack & Co.,)

IMPORTERS OF TEAS

AND GENERAL GROCERIES

66 ST. PETER STREET, MONTREAL

DYEWOODS.

Dominion Dyewood and Chemical Co., Importers and Manufacturers of Dyewoods, Dyewood Extracts, Dye Stuffs, Mordants, Chemicals and Acids, Aniline Dyes, Yorkshire Fulfilling and Scouring Soaps.

J. E. DUNHAM, Manager.

Office—77 Front Street East. Works—Don Station TORONTO.

Cross, Caledonia Springs; Misses Rutherford, Toronto. M. H. Lawson, London, sheriff in possession. G. S. Bonier & Co., Trenton, stock to be sold on the 25th inst. *Quebec*.—Assigned in trust: D. Rheault, St. Albert; L. P. Lesage, St. Leon; C. N. Parvis, Portage du Fort; E. Marchand, St. Johns; Arthur Guay, Ripon; Long & Bailey offering to compromise at 50c in \$1; E. Dechene, St. Pacome, offering to compromise at 30c on \$1. Offering to compromise: C. F. Beauchemin, St. Marie de Monnoir; E. Leblanc, St. Philippe d'Argenteuil; C. N. Purvis, Portage du Fort. *Manitoba*.—Lewis Arnett, Winnipeg, assigned in trust. *Nova Scotia*.—Assigned in trust: D. H. Storey, E. Spence, Halifax; W. Nisbet, do.; J. Leblanc, Sheet Harbor; W. Stevens, Port Williams.

JOHN A. McCALL, jun., Superintendent of Insurance for the State of New York, referring in his recent report to the present resources possessed by the 30 life companies licensed to do business in that State, hits off a well-known class of solicitor as follows:

"Of late years these exaggerated statements of competing agents are less frequently heard than when the field was occupied by companies that needed prevaricating agents to obtain business and untruthful officers to make

Leading Wholesale Trade of Montreal.

TO
Builders, Plasterers,
CONTRACTORS.

Having just refitted our

PLASTER MILLS

with all the Latest Improvements we are prepared to supply

Calcined Plaster

of the

Finest Quality at Low Rates.

Special Quotations for large lots.

Lyman, Sons & Co.,

MONTREAL.

THOURET,**FITZGIBBON & CO.,**

15 Lemoine St., Montreal,

AND

41 Luetzow Street, Berlin, Germany.

IMPORTERS OF

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

400 boxes of Scented Orange Pekoe.

Replying to those who enquire, *What is scented orange Pekoe?* We would say that it is the young tea leaves gathered in April, then highly perfumed by being placed in baskets over heated orange and olive flowers, and immediately sealed up in lead lined Boxes. The peculiar fragrance of this tea is such that two ounces mixed with a pound of ordinary tea will thoroughly penetrate and stamp its distinctive flavor to the entire mass.

It is not designed to be drank separate. But we strongly recommend its use in imparting a rich flavor to medium or common teas, which have sufficient strength, but are lacking in fragrance. You are welcome to a sample by mail.

THOS. DOHERTY & CO.,

33 St. Sacramento St.

statements. Virtually this class of companies, if it now exists, is not operating in this State. Occasionally the department is informed of some obstreperous agent who will not be convinced that this method of soliciting is out of date; but in all instances his company's ultimatum of discharge, if his course is persisted in, has made him tractable. While the department cannot prevent the utterances of people who are employed by the companies, yet it can enter its protest that the license of the Superintendent, which he is compelled to give on appointment, does not convey any authority to take up his time in contradicting the fables of the licensed party."

LAST WEEK attention was drawn to some of the evils arising from the injudicious action of those commercial travellers whose only object is to book heavy orders. Appended is a letter presenting another phase of the question, showing that "drumming"—like every good thing—may be carried on until it becomes a nuisance, defeating the end at which it aims, by closing an account instead of increasing it, while the industrious, but luckless, "drummer" finds himself literally "drummed out."

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 Bellerio. [Cognac.]

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

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

Jules Regnier, Dijon, Burgundies and Chablis.

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

Renaudin Bollinger & Co., Ay, Champagnes.

Seigort & Sons, Trinidad, Genuine Angostura Bitters

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

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

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

Eschenauer & Co., Bordeaux, Clarets and Santernes

H. Sichel & Sons, Mayence Rhine Wines.

George Roe & Co., Dublin, Celebrated Old Irish Whiskies.

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

Libby's Corned Beef.

C. H. BINKS & CO.,
MONTREAL.**CHICORY**

BEST QUALITY

GRANULATED

in casks and cases of

8-14lb. TINS.

JOHNSON, RUSSEL & CO.,

77 ST. JAMES STREET,

MONTREAL,

MONTREAL, February 9th, 1884.

Dear Sirs,—So we have really surprised you! Well that was our intention. Our credit has been too good—we want to break it down somewhat—the result of being persistently bored by Montreal tweed drummers—Montreal trunk drummers—Montreal soap drummers—Montreal hardware drummers—Montreal crockery drummers—Montreal tobacco drummers—Montreal cigar drummers—Montreal boot and shoe drummers—Montreal cake and confectionery drummers—Montreal grocery drummers—Montreal hat and cap drummers—Montreal clothing drummers—Montreal dry goods drummers—&c., &c., &c.

"Drummers to right of us,
Drummers to left of us,
Drummers in front of us,
Pleading and blowing."

Is there a shaft of sympathy within your frame? Give it to us. But perhaps we have said enough—we enclose our draft for \$—which, if not altogether satisfactory to you, covers the amount of our account. An acknowledgment will oblige.—Very truly yours.—G.

CANADA LIFE ASSURANCE CO.

ESTABLISHED 1847.

Head Office, Hamilton, Ontario.

DIVISION OF PROFITS, 1885.

APPLICANTS JOINING NOW WILL SHARE IN
TWO YEARS PROFITS,
AT THE QUINQUENNIAL DIVISION
NEXT YEAR.

A. C. RAMSAY, Pres't. R. HILLS, Secy.
J. W. MARLING, Manager Prov. of Quebec, 180 St. James St., Montreal.
District Agent, J. AKIN. Inspector, P. LAFERRIERE.
Quebec Agency: 133 St. Peter St. G. V. H. BOUCHARD, Agent.

RATES REDUCED.

THE STANDARD LIFE ASSURANCE Co.

ESTABLISHED 1825.

HEAD OFFICE:

EDINBURGH, SCOTLAND, AND MONTREAL, CANADA.

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

W. M. RAMSAY, Manager, Canada.

ANOTHER GRAND SUCCESS

FOR THE

Williams Manufacturing Co'y.

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

Head Office, 347 Notre-Dame Street, Montreal.

CRATHERN & CAVERHILL,

IMPORTERS OF

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

AGENT VIELLE MONTAGNE ZINC CO.

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

UNION NAIL WORKS, St. GABRIEL LOCKS,

MONTREAL.

A. & T. J. DARLING & CO.

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

OUTLERY A SPECIALTY.

FRONT ST., East.

TORONTO.

1883 - St. John Exhibition - 1883

LEATHER BELTING,

FIRE ENGINE HOSE,

&c., &c.,

FOUR FIRST PRIZES

—AND—

TWO DIPLOMAS.

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

ROBIN & SADLER,

MONTREAL,

OVER ALL COMPETITORS.

J. & J. TAYLOR, TORONTO SAFE WORKS.

ESTABLISHED, - 1855.

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

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

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

PROCLAMATION!

Inasmuch as one or more Agents, in over anxiety to secure orders, have been reporting that our SAFE did not preserve contents at the late Cornwall fire. We requested Dr. Pringle, owner of the Safe, to state the facts. He kindly sends the following letter:

CORNWALL, 19th March, 1884.

Messrs. GOLDIE & McCULLOCH,

Gentlemen,—I have much pleasure in testifying to the value of your Safe. I found the contents UN-INJURED, and not even a scratch upon the inside wood work, nor upon any of the contents at the side most exposed to the heat of the fire.

GEORGE PRINGLE, M.D.

ALFRED BENN,

General Agent,

31 St. James Street, West.

ESTABLISHED 1839.

WM. DARLING & CO.,

Wholesale Shelf and Heavy
HARDWARE,
28 & 30 ST. SULPICE ST.,
MONTREAL.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, MARCH 28, 1884.

PROVINCIAL AUTONOMY.

It is deeply to be regretted by all friends of the present federal system that the antagonism between the Dominion Government and the Government and Legislature of the most populous Province in the Confederation should be gradually becoming more pronounced. We trust that there is reasonable ground for hope that the license question may be amicably settled, but the debate on Mr. Pardee's resolutions, which we insert, indicates that there is serious danger of prolonged misunderstanding on a question of great importance. It is affirmed in the second of these resolutions that exclusive authority in the Legislature of each Province in relation to Provincial railways and other local works or undertakings is an essential part of our federal system of Government. It is now nearly

17 years since Confederation, and during that period it has been generally understood that all such works as connect one Province of the Dominion with another, should be chartered by the Dominion Parliament, while, on the other hand, those strictly local should be chartered by the Local Legislatures. Accordingly, a number of railways of a strictly local character, have not only been chartered by the Province of Ontario, but have obtained loans or subsidies from the Legislature of that Province, and also from various municipalities within its limits.

In the year 1883 the Government of the Dominion introduced a Bill declaring all main lines of railway in the Province, and "each and every branch line of railway now or hereafter connecting with or crossing the said lines of railway, or any one of them, to be worked for the general advantage of Canada," and enacting that "hereafter the same shall be subject to the legislative authority of the Parliament of Canada." There is no reason to suppose that any communication was made to the Provincial Legislatures prior to the passage of the Act referred to, and it has evidently caused great irritation in the Province of Ontario. It appears from Mr. Pardee's speech that the advances to the Ontario railroads out of Provincial funds, have been about six millions of dollars, while the municipalities have given nearly eight millions, or, in all, about fourteen millions of dollars. It is argued, and we own with apparent fairness, that this aid was guaranteed on the faith and understanding that the roads would remain under Provincial control. The Minister added that the Province and the municipalities have a just and equitable claim to be recouped the moneys that they have expended. If, said Mr. Pardee, these roads are, as declared, "for the general advantage of Canada" why should the Provinces be called upon to build them? To illustrate the soundness of his view, Mr. Pardee quoted from a speech of Sir Charles Tupper delivered during the present session, in which he argued, as a reason for asking Parliament to grant to the Province of Quebec a subsidy for the line between Ottawa and Quebec, that it could not be demanded from the Local Governments of which the Confederation is composed, that they should "deplete their resources by building a national line of railway for any portion of this country." So far as we can judge from the reports that we have seen, the opposition did not vindicate the action of the Dominion, but rather urged the expediency of endeavoring to preserve peace and harmony,

and of avoiding strife, the meaning of which, in Mr. Hardy's opinion was that Ontario should be subservient to the Dominion Government. The surest guarantee, he said, of the Confederation, is the avoidance of undue interference with the rights of the members of the Union.

We should think that there ought to be no difficulty in adjusting what at present seems to be a very serious cause of controversy. We can imagine that it may be desirable that some rules common to all railroads in the Dominion should be established, and which would not in the least interfere with the right of control which the Provincial Legislatures should possess over railroads chartered and subsidized by them. It is highly improbable that any Provincial Government would object to such rules, and we cannot imagine that there would be any difficulty in arriving at united action. It says but little for our federal system that in the few years that have elapsed since Confederation we have had so many instances of alleged encroachments by the Dominion Government and Parliament on Provincial rights, while, in the adjoining Republic, during more than a century, the instances have been rare of collision between the States and the Federal authority. Mr. Pardee's resolutions, with a clause added by Mr. Hardy, laying down the principles, on which railways under Provincial control should be admitted to Federal control, were carried by a majority of 15, the division having been a strictly party one.

THE NEWFOUNDLAND IMBROGLIO.

It appears by late reports that the Newfoundland Government and Legislature have decided on the adoption of a policy of retaliation, owing to what they conceive to be injuries inflicted by Canada on their trade. It is a serious matter, and the subject should receive much more attention than has yet been given to it. The export trade of the Dominion to Newfoundland in the last fiscal year was greater than that to France, Germany, Spain, Portugal, Italy, Holland and Belgium combined. It was, moreover, nearly three times the amount of our own imports from that Island. The grievances of which the Newfoundlanders complain are: 1st. The compulsory inspection of their fish. It is hardly probable that Newfoundland herrings would be purchased in our markets without inspection, but this, it is contended, ought to be a matter to be determined by the buyer and seller, and not by the Government. In any discussion that may arise it is not probable that the views of the wholesale grocery

trade will be ignored, as there are none able to speak with more experience on the subject. There ought to be a more thorough discussion on this question of inspection between these (the jobbers) and the consignees. Both have had much cause for complaint; and those of the latter resident here are not supposed to have been altogether ignorant of the proposed action of the Newfoundland Government. 2nd. Imitating the policy which was so loudly complained of by us when the United States levied duties on the lobster cans, the fish being free, a duty has been placed on the barrels in which oil, a duty free article, is contained. We are not aware whether any correspondence has taken place between the Government of Canada and Newfoundland on the subject of the complaints of the latter, but, if not, the latter cannot be held blameless for adopting, without notice, the retaliatory policy, the adoption of which has just been announced. The retaliation which has been agreed to in Newfoundland, according to a report which seems to be based on a letter from the Secretary of the Board of Trade at St. John, to a commercial firm, is a duty of 100 per cent upon all packages containing merchandise imported into Newfoundland, which is to apply to importations from countries which shall levy a tax on packages exported from Newfoundland, or in which inspection of packages is made compulsory. We entertain no doubt whatever that the Newfoundlanders are right on both points. Inspection should not be compulsory by the Government, but may be made so practically by the trade, which may refuse to purchase herrings unless they have been inspected. The duty on the barrels in which oil is contained is one that cannot be vindicated, and it is most discreditable to Canada after its loud complaints of the duty on lobster cans to follow such an example of sharp practice as that complained of. We cannot blame our neighbors for resorting to their only mode of obtaining redress, provided they have given due warning, which they were in courtesy bound to do. In view of the nature of the trade between Canada and Newfoundland it is sufficiently obvious that the former will be the sufferers if the retaliatory war be persevered in, and it would therefore be expedient to lose no time in coming to an amicable understanding. While on the subject we may notice a very extraordinary circumstance that came to our knowledge recently. While herrings are admitted free into Canada from Newfoundland, they are subjected to a duty when imported from Scotland. We can scarcely believe that this discrimination against the United Kingdom is known to the British Government. It is, however, a fact well deserving the attention of the members of our Parliament.

THE BANK STATEMENTS.

The bank statements, the usual summary of which will be found below, do not call for much comment. There is a slight decrease in the aggregate liabilities and deposits, which, at this period of the year, is to be expected. The balances in the hands of British and foreign agents have been reduced by rather over two millions. Some curiosity has been excited by the returns of a new Bank, styled "the Bank of London in Canada," which has a subscribed capital of \$1,000,000, of which

\$108,185 is paid up, and which, though only just commencing business, reports "a reserve fund" of \$50,000. This certainly calls for some explanation, which should be promptly given in the interest of the bank, as we are aware that there have been surmises as to the probability of this Reserve Fund, which cannot by possibility be a *bona fide* one, having been reported for speculative purposes. The bank has nearly \$100,000 in deposit with other banks and \$20,000 in loans on stocks. It has already got a circulation and deposits exceeding its paid-up capital:

	Jan., 1884.	Feb., 1884.	Feb., 1883.	Feb., 1874.
Capital authorized.....	\$69,396,666	\$70,396,666	\$68,146,666	\$67,166,666
Capital subscribed.....	63,555,134	64,550,034	63,822,184	63,528,215
Capital paid up.....	61,474,273	61,589,468	61,137,288	56,576,929
Reserve fund (Rest).....	17,512,718	17,562,718	.....	.....
LIABILITIES.				
Circulation.....	\$30,031,077	\$29,576,178	\$34,044,000	\$27,349,089
Dom. Gov. deposits on demand.....	4,376,857	3,651,621	2,920,225	3,855,761
Dom. Gov. deposits payable after notice...	1,790,000	1,790,000	4,474,264	2,646,250
Deposits sec'g Gov. Contracts & Insur.....	1,019,282	486,215	1,047,167	.....
Prov. Gov. deposits payable on demand...	923,515	723,885	1,181,619	874,015
Drov. Gov. deposits payable after notice...	3,041,381	3,001,381	2,068,223	3,176,730
Other deposits on demand.....	44,138,535	42,842,817	44,574,454	30,728,299
Other deposits payable after notice.....	53,025,977	53,522,408	51,530,448	27,043,074
Loans or deposits from other Bks. secured.	14,000	.....	.....	.....
Do by other Can. Banks, unsecured.....	1,276,072	1,316,284	1,057,078	.....
Due Banks in Canada.....	1,516,607	1,202,183	1,058,119	2,401,385
Do. in foreign countries.....	72,655	184,678	261,061	867,297
Do. in the United Kingdom.....	1,153,960	1,469,168	1,139,620	6,663,673
Other liabilities.....	345,369	305,624	246,305	555,147
Total liabilities.....	\$142,725,187	\$140,072,442	\$145,603,492	\$106,201,576
ASSETS.				
Specie.....	\$7,527,368	\$7,366,541	\$6,709,358	\$6,966,334
Dominion notes.....	11,799,980	11,619,922	10,198,436	9,133,541
Notes and cheques on other Banks.....	5,591,073	4,849,999	5,828,549	4,432,007
Due from Banks in Canada.....	3,259,036	3,127,587	2,749,744	2,706,052
Due from Age's or B'ks in for'n. countries...	17,346,687	15,788,974	10,964,301	7,608,549
Ditto in the United Kingdom.....	4,366,688	3,288,421	1,538,367	2,580,628
Available Assets.....	\$49,890,832	\$45,941,444	\$37,988,845	\$33,427,111
Gov. debentures or Stock.....	\$897,049	\$888,836	\$902,723	\$1,251,529
Loans to Dom. Govt.....	671,042	519,100	644,148	149,449
Do. Prov. Govt.....	1,681,060	1,738,646	886,408	16,985
Securities other than Canadian.....	1,295,784	1,360,823	1,280,016	.....
Loans on stocks, bonds, debentrs. Can. or for'n	11,933,117	11,751,721	14,541,084	6,896,267
Loans to Municipal Corporations.....	1,271,788	1,356,052	1,151,283	.....
Loans to other Corporations.....	15,360,527	16,267,582	11,600,662	3,447,108
Loans or deposits in other Banks, secured..	207,836	187,318	25,000	.....
Loans to or Deps. in other Bks., unsecured	162,540	384,261	625,017	.....
Discounts.....	129,959,712	130,315,617	145,507,278	120,121,683
Notes overdue not specially secured.....	2,317,914	2,176,086	1,880,019	1,411,267
Overdue notes, secured.....	2,160,590	2,149,546	1,755,798	1,430,318
Real Estate.....	1,111,848	1,099,346	1,432,350	560,969
Mortgages on Real Estate sold by Banks.	823,562	805,975	739,795	.....
Bank Premises.....	3,072,082	3,072,342	3,138,567	2,341,206
Other Assets.....	1,994,163	2,059,278	2,736,642	2,216,678
Total Assets.....	\$224,815,446	\$222,073,973	\$226,843,635	\$173,205,585
Directors' Liabilities.....	8,689,631	10,397,487	8,571,354	.....
Average Amt. Specie during month.....	7,275,614	7,262,861	6,100,092	.....
Average Dom. Notes during month.....	11,532,797	11,697,767	10,236,251	.....

THE ST. LAWRENCE IMPROVEMENTS.

A most incomprehensible misrepresentation of the improvements in the St. Lawrence was recently made at a meeting of the Halifax Chamber of Commerce, by Mr. J. S. Maclean, who, we are bound in charity to suppose, has never been in Montreal, and has never given any attention to the state of the navigation of the St. Lawrence. The misrepresentation was that the St. Lawrence between Quebec and Montreal is gradually filling up, and that it cannot be dredged sufficiently for large steamers to load at Montreal. We could not have believed, had we not seen the report of Mr. Maclean's speech, that any individual in Halifax, occupying the position which that gentleman does, could have displayed such gross ignorance. We find in the columns of a morning contemporary a letter from Mr. Thomas Cramp, which we shall reproduce, as it completely disposes in a short space of the rash statement, obviously made with the view of injuring the trade of Montreal:

Sir,—From the published report of a recent meeting of the Halifax Chamber of Commerce I extract the following:—

"Mr. J. S. Maclean thought it most advisable to work with Quebec, though he did not altogether hold the views of Mr. Jones. He, as a good Presbyterian, believed in fore-ordination and predestination, and considered that Halifax was predestined to become the great Atlantic port of the Dominion. It was most advisable to co-operate with Quebec, as a bridge, it was almost certain, would be built there, and consequently Halifax must benefit in winter by the advantages accorded Quebec in summer. The river from Quebec to Montreal was gradually filling up, so that soon it could not be dredged sufficiently for large ocean steamers to load at Montreal. They would consequently have to load at Quebec in summer, and the bridge could be of no other use in winter than to benefit Halifax. He therefore urged co-operation with Quebec.

Montreal merchants will, I am sure, now, as always heretofore, rejoice over any improvement in the business prospects of Halifax, Quebec, or any other city of the Dominion, but as it is wholly at variance with established facts, officially published, to state that "the river from Quebec to Montreal was gradually filling up, so that soon it could not be dredged sufficiently for large steamers to load at Montreal," and as such an assertion is calculated to injure the reputation of our St. Lawrence route at home and abroad, I cannot doubt Mr. Maclean will be glad to have it noticed and corrected. The operations for improving the ship channel between Montreal and Quebec have now been continuously prosecuted for many years, with steady and progressive results. Twenty feet, 22½ feet and 25 feet at lowest water has been successively reached, and the Harbor Commissioners are now engaged in deepening to 27½ feet at lowest water, which means a much greater depth during a large portion of each season, and one special feature of the works is that no difficulty whatever has ever been experienced from filling up. Steamers of nearly 6,000 tons are already trading here, and the average tonnage of our ocean steamships is, I believe, larger than that of any port in America, and probably than that of any port in the world.

Yours truly,
THOMAS CRAMP.
Montreal, 21st March, 1884.

THE CONSPIRACY.

The Western papers are full of the details of a very disreputable transaction which has recently taken place in Toronto. We can afford but brief space to a subject of such a character, but we should not feel justified in passing it over without notice or without joining in the general condemnation of the act. It has been clearly established that \$1,800 was sent in two parcels to members of the Ontario Legislature, and that attempts were made by persons opposed to the administration of Mr. Mowat to induce some of his supporters to go into opposition. Two of the individuals who seem to be chiefly mixed up in the matter have been committed to gaol, and a protracted enquiry has taken place before the sitting Magistrate, with a view to their committal for trial on a charge of conspiracy. As usual on such occasions, there has been a great deal of exaggeration by both political parties, or rather by their recognized organs. The Conservative leaders have condemned in terms sufficiently strong, the attempt made by one or more of their partizans to seduce members of the reform party from its ranks by offers of money, but then they stigmatize as criminal the conduct of those members who reported to their chiefs the attempts made to decoy them, and who afterwards, acting under advice, endeavored to expose the conspiracy. The Liberal organs have perhaps been too much inclined to believe that the conspiracy was really set on foot by the Dominion Government, the only foundation for such an opinion being an offer of office, in writing, made by Senator Macpherson to Mr. Wilkinson, the individual particularly implicated. Mr. Wilkinson seems to have been for some years a zealous and trusted member of the Conservative party, but it cannot now be denied that his zeal has outrun his discretion. The intervention of an American lumber dealer, who was inclined to spend money in lobbying a Bill for his own personal advantage, was probably an accidental circumstance. The Ontario Government had refused his application for a timber license, and hence his desire to overthrow it. It would be far from creditable if the speculator in question had had any reason to anticipate that he would be dealt with more liberally by one administration than another. We presume that there is little, if any doubt, that Senator Macpherson's letter, offering the office of Registrar of Edmonton to Mr. Wilkinson, was used by that individual to convince those with whom he was tampering, that he had sufficient influence

to procure a nomination to such an office. On the whole, we have no doubt that the exposure will materially strengthen the Government of Mr. Mowat, as members will be afraid to show any sign of falling away from their party, lest they should be believed to be under the influence of those who have no scruples as to the mode of obtaining converts.

FIRE INSURANCE TARIFF FOR THE PROVINCE OF QUEBEC.

That the fire insurance companies fully expected the tariff lately framed for Ontario to be speedily extended to this Province is manifest from the title given to the Association which was not the "Ontario" but the "Canadian Fire Underwriters Association;" and, further, that a tariff is needed for Quebec quite as much if not more than it was for Ontario we believe every insurance manager willingly admits—some of the rates on certain risks in the city of Montreal being simply absurd. It is not easy to understand how the mere establishment of rates can be of any practical utility in this city, unless something be done to check or control the brokerage system. It must be patent to everyone—the utter uselessness of raising premiums, say five per cent, so long as anyone bringing a risk to a company can call himself a broker, and charge ten per cent off the rate, the whole or part of which per centage he can return to the insured, suffering the latter "not to be himself," which is not unfrequently the case. A reform of this kind can only be compared to the juggling feats of a Turkish finance minister, who would persuade his sultan that he is enriching his exchequer by the increase of taxation, while, at the same time, the said financier pays the collectors of taxes as much or more than such increase!

Turning to the question of rates, the feeling of the offices respecting this Province does not differ from that evinced in framing the tariff for Ontario, namely:—that there should be no serious advance excepting on some special hazards and a few other risks now written at ridiculously low figures, but that the endeavor will be to steady existing rates and stop further demoralization; and in this we think good judgment is displayed, the aim being to secure fair, not exorbitant profits, so that there can be no cause for the public to complain.

This applies rather to Montreal, where low rates and extensive brokerage prevail, but we understand the city of Quebec is engaging the attention of the companies, a movement being on foot to

reduce the rates there in consideration of the contract for the new main being signed, and the pipes ready to be laid. Former experience of Quebec goes to show that the wiser and safer course to follow is to wait for the completion of the promised new water-works, and the removal of the obnoxious and unjust insurance tax before considering any reduction. The complaint that a large quantity of the business is now being taken by unlicensed companies from the States, at rates below the present tariff, only proves two points: First, that the insurance law in Canada is defective to permit of such business being carried on with impunity; and, Secondly, that there are always some who, with no experience know infinitely better than those possessing it.

As regards other towns in the Province there is little doubt these will be equitably dealt with, should the tariff come into force, in order that those places which charge a tax on the insurance companies may be treated as in Ontario.

INSOLVENCY DISTRIBUTION.

"An order of distribution is, in effect, an order of confiscation." Such was the recent deliverance of a prominent Queen's Counsel, in reply to the suggestion that an execution might be counteracted by invoking the antiquated laws of this Province in commercial matters. The candor of the Queen's Counsel was not at all palatable to his professional brethren, who hinted at discipline before the Bar; but the very effectual manner in which the deliverance could have been vindicated, and the overwhelming testimony from defrauded creditors, which could have been invoked, made the grumbling advocates think better of it; and, no doubt, they exercised a wise discretion, in not adding to the outspoken dissatisfaction prevailing in regard to the manner in which creditors are fleeced of their means, under the cloak of "distributing assets." The offending brother hit on an appropriate term in styling the process confiscation, because, except to the lawyers in the form of costs, nothing is to be looked for from the sheriff under an order of distribution. This state of thing needs not to be dwelt on; every creditor knows it to his cost, and he is likely to know a little more of it before many months, judging from the present outlook.

Another of the exasperations arising out of the existing condition of the law is the facility it affords for legal plunder, even in spite of the efforts of the debtor and the

chief body of his creditors to achieve an equitable distribution of his estate. A morning contemporary comments upon a bailiff's seizure being upheld as against the trustees to whom a bankrupt had assigned his estate for the benefit of all his creditors. The pity is that the press has not given more prominence to that state of the law; it has been all along perfectly well-known to creditors and to those who may have had dealings with insolvent estates since the repeal of the Insolvent law. The wrecking of valuable estates for want of forbearance on the part of one or two inconsiderate creditors is a thing of common occurrence, and one that ought to be seriously brought under the notice of the Legislature that has in charge matters relating to bankruptcy, but which avoids dealing with a subject so important. And why? Is it because there are no insolvents that the eyes of Parliament are so provokingly blind and their ears so persistently dull to the complaints of the commercial community? Is it because times are "booming" and nothing but the sunshine of prosperity in prospect, that justice to creditors is so long ignored? The little patching that Parliament has done to the laws on this subject is of a very crude sort. Joint stock companies and banks have been favored with legislation to be invoked in the event of insolvency. It is difficult to understand why an equal number of men trading under the Joint Stock Companies' Act should be subject to laws different to what would have been applicable had the business been constructed as an ordinary co-partnership enterprise. Then the lines on which these laws are framed are hard to account for; the shareholders—that is the bankrupts—are everything, and the creditors are awarded the position of spectators, while their debtors are placed in positions of control upon the estates they have succeeded in bringing to grief.

One looks in vain through the two measures relating to insolvent trading companies for any loop-hole where a creditor might get in to assert his rights; every avenue is effectually stopped by constantly recurring "contributor," who crops up in each clause and section, while his victim is ignored so completely as to create the idea that he is in effect the villain of the piece,—shut out beyond the pale of relief. One special feature of these bills is the ubiquity of the Court in everything that is to be done in the winding up of an estate;—from the petition for a winding-up order to the end of the liquidation, those in charge are shackled by endless petitions to the court, which

cannot fail to be disastrous to the interest of creditors; and to what good? Does any one imagine that when liquidators present a petition to be authorized to compound with one debtor, or to sue another, that the judge is going into the merits of the question? Were he to attempt it he had best to remove to the liquidator's desk, and assume the latter's position at once. The truth is, liquidators occupy, for the time being, the positions of managers of the means of creditors whose trust turns out to have been misplaced, as regards the original debtors, and it is just as absurd to fetter the managers in such a case with expensive formalities as it would be to act in a similar manner in the case of administrators charged with the realization of the assets of the estates of deceased persons. To relieve the estate of the endless expense, the liquidators of the Exchange Bank applied in general terms for authority to do the several things which the Act provides they may do with the sanction of the court. What will be authorized in detail the court has seen fit to refuse to sanction at once. That will make no difference in the result except in the daily recurring expense, and it will be well for creditors if the liquidators do not become weary of the never-ending preparation of petitions, which are nothing but lumber when granted. In short, the legislation on insolvency, as regards companies and banks, is inefficient,—not comprehensive in its provisions, defective in many important particulars, and extravagant in its operation as regards law costs to a degree that fairly lays it open to the imputation of being framed more in the interest of the lawyers than of the creditors.

All this is the opposite of creditable to those who are responsible for the absence of sufficient and comprehensive legislation on the question of insolvency, and there does not appear to be any fair reason for the prolonged neglect. The measure prepared by the Boards of Trade, and which is now before Parliament, is well calculated to meet the wants of the mercantile community. To ignore a subject so important is not statesman-like, and may prove to be a grave error; in the meantime much injustice is being done: the credit of Canadians in foreign markets is impaired, the welfare of importers and their power to pay duties is crippled, and one looks in vain to discover any compensation to the commerce of the country for the injuries done to it by a masterly inactivity which is not new, and which appears to be regardless of the losses that are being unnecessarily sustained.

JOSEPH E. SEAGRAM, DISTILLER,

WATERLOO, ONTARIO.

Alcohol, 65 O.P.:

Pure Spirits, 65 O.P.

Pure Spirits, 50 O.P.

Pure Spirits, 25 U.P.

Old Rye, Malt and Family Proof Whiskies.

Sole manufacturer of the celebrated

WHITE WHEAT WHISKEY.

MONTREAL WHOLESALE MARKETS.

THURSDAY, March 27th, 1884.

The general situation this week has only slightly varied, unfavorable weather still hampering trade, so that there have been few buyers in any line. The order demand, however, seems brisker, so that on the whole the output is turning out not altogether unsatisfactory. Where values have been steady (as most have) it has been due to the lightness of the trade not effecting any reduction. No new phase appears in the cotton trade: any attempt to expand or accelerate it would be futile, as the raw material is tending upwards. Should even unexhausted stocks induce a reduction, still buyers would probably persist in their cautious policy. Finance is *in statu quo*. Prime mercantile bills fetch 6½ to 7 per cent; call loans range from 4 to 5 per cent on stock collaterals. Sterling exchange is sluggish and nominally as follows:—Bankers' 60-day bills 9½ to 9-16 per cent; premium and demand bills 10-1-16 premium. New York drafts are sold at ¼ per cent premium. Stocks are quiet, and business unusually light, but prices generally have been fairly firm.

The following are, respectively, the highest and the lowest figures and the number of shares sold.

Banks.	Shares sold.	Highest price.	Lowest price.
Commerce.....	121	126½	126¼
Eastern Townships	58	114½	113
Federal.....	15	138	138
Merchants.....	605	115	114½
Montreal.....	920	195	192½
Molson.....	33	118	116
Ontario.....	94	104	103½
Toronto.....	213	184	183
Jacques Cartier.....	25	85	85
<i>Miscellaneous.</i>			
Can. Pac. Ry.....	200	54	54
Gas.....	5200	192½	189½
Do. ex-dividend...	.....	180½	184½
Passenger.....	2555	123½	121
Mont. Tel. Co.....	716	119	117½
St. P & Mah. Ry...	400	197	196½
Richelieu & Ont....	25	62½	62½
Canada Cotton.....	115	55	55
Do Do bonds.....	.....	100	100

ASSES.—Receipts have been light, the sales of the week have been at \$4.20 to \$4.25, with one or two lots at \$4.30. Seconds \$3.60 to \$3.70. No sales of Thirds reported. There has been one sale of Firsts. *Peats* reported at \$6. Receipts since 1st January, 1,365

barrels Pots, 142 barrels Pearls. Deliveries, 979 barrels Pots, 98 barrels Pearls. Stock in store at 6 p.m. 26th March, 1703 barrels Pots, 194 barrels Pearls.

DAIRY PRODUCE—While quotations of last week are allowed to stand nominally good for to-day, they must be accepted only as such on *Butter*. Owing to spring-like weather, some large holders have in a degree lost confidence in the future of the market, and a disposition has been noticeable to force stock at a lower range for round parcels. In view of this, it is difficult to quote positive values on any grade. Some few lots of *fresh* have appeared which sold at 23c to 25c, but even the demand for this did not evince extra spirit. Cheese rules quiet and steady at former figures, notwithstanding the decline of 1s. per cwt. in Britain. This unsympathetic action of the Canadian market is due to light supply.

DRUGS AND CHEMICALS—No changes of import have been made in prices of either during the current week. Those articles which have of late been subjected to speculative influences have been but very lightly called for, there appearing to exist no longer any incentive for either buyers or sellers to deal beyond positive wants, and hence the trade presents but a very moderate volume as doing. Rumors are, however, current that there is a formation of a speculative combination in London such as took hold of *Bleaching Powder* to extend their attention to heavy goods—especially sodas, so that values here rule very firm, but trade is slow, in view of lower freights soon.

FISH—There is a corresponding falling off in the demand, in view of the fact of the *Lenten* trade now speedily drawing to a close. Stocks of all kinds are much reduced, and hence dealers have neither quantity or great variety to offer to consumers. Prices are unchanged. Advices from St. John, N.B., state that fish stocks of several kinds are heavy, and that severe are likely to be incurred by holders. Cod is an exception, and rules firm, at \$3.50 to \$4.50 per quintal.

FLOUR AND GRAIN—The demand for flour of all grades is of a very meagre character, and while values to be found elsewhere show no important change, the tendency of the general market is unquestionably to a lower range, in sympathy with that of all other markets. In grain, beyond an occasional sale of coarse kinds along the several railway lines and on the spot, there is nothing of import to impart, and quotations of the entire list are therefore more or less nominal.

FRUITS—The movement of foreign fruits during the week has been fair, although almost wholly confined to local account and small lots. Holders do not appear to be exacting, still firm, and as accumulation of general stock is kept well under control no difficulty is experienced in commanding full former figures. *Oranges* are in fair demand at \$6 to \$6.50 per case, this being an exceptional advance as compared with the list of 50c. *Lemons* are steady at \$4.50 to \$5 per case, and \$2.50 to \$3 per box. The season for *Apples* is about over, and trade is dull, at \$5.50 to \$6 per bbl. for choice. About 1,000 boxes of *Tunis* dates have arrived, which sell well at 5c to 6c per lb.

GENERAL PROVISIONS—The trade in hog product of all descriptions, has been of limited volume, more particularly due to the impassable by-roads of the interior, but partially also to the declining tendency of Western markets. The demand for *Mess Pork* and *Lard* has since been confined to local wants, and dealers continue to buy but small lots, values of which are steady at former quotations. Dressed hogs are firm at \$8.75 to \$9.00 per 100 lbs for those in prime condition, but of these there are few coming in, and some heavy reductions have been submitted to by holders of poor stock, owing to the unfavorable weather for handling it. The

Egg market has taken a sudden change within the past two days owing to the material falling off in receipts, and the near approaching *Easter* season. Fresh stock, which was selling freely at 19c to 21c last week, is now firmly held at 23c to 25c per dozen, with every appearance of the advance being maintained until after the season noted has passed. New *Maple Syrup* has arrived within the past few days in exceptionally large quantities, the result being a sudden decline to 75c per gal. tins. On the contrary, *Maple Sugar* is arriving but in small quantities, and rules firm at 11c to 12½c as to shape and quality.

GROCERIES—Business in actual goods during the week has not been very extensive, and again confined to the immediate wants of regular customers. Buyers complain very little over the cost of the general list, but find ample accumulations in sight, and much prefer to have the bulk of the carrying done in first hands. Tens have eased off a little in the New York market, but no material change in prices has been effected in this. In *Sugars* business has been applied to a fair extent with the range of values a little lower for *Yellow Refined*. Granulated has been sold for outside lots, under regular figures, but are not considered specially changed. W. I. grocery kinds are quoted at 5½c to 6½c. Molasses of all descriptions are dull, the range for *Barbadoes* being 16c to 18c. Syrups are again rather in buyers' favor as regards quality, but prices are nominally the same as last week. Fruits meet with a fair demand for choice grades, while values are slightly higher. Low grades are dull. *Malaya Raisins* are steady. Figs are much reduced in stock. *Prunes*, *Sultanas* and *Currants* are dull and easier. Nuts and *Almonds* are in light request. Coffee is not so firm for common grades. Spices are firm for all grades, excepting *Pepper*, which still rules high. The movement in *Rice* is light at previous prices.

HIDES AND SKINS—The market continues firm and our quotations of last week have been advanced for green butchers'. The demand has increased on scarcity of stock, and all offerings of desirable lots have been quickly taken off the market by tanners. Several car lots have been sold at full quotations, and according to the present status of supply and demand the latter exceeds the former both in this and Western markets.

IRON AND HARDWARE—In iron some of the dealers report a little more inquiry during the week and look for an increased demand, although the market shows but little, if any, improvement, and pretty much the same features are presented again this week. Purchases are almost wholly of a hand-to-mouth character, and prices remain steady. Hardware has met with more or less attention from interior points, usually represented at this season of the year, while quite a few orders have been listed for general assortments for shipment after opening of navigation. Collections are fair, and difficulties in the trade of little moment.

LEATHER—The leather trade presents some improvement in values of *Sole* qualities this week, and the market for such may be quoted very firm at full quotations given elsewhere, in sympathy with the advance in the American market. This is less true of blacks, for which there continues to be only a moderate call. The excitement in the States has induced some American buyers to this market, who have been inquiring for rough stock, but, on comparison of prices with their duty added, our values are prohibitory. Sales of *Sole* have been made on home account to the extent of 16,000 to 20,000 sides. Quebec buyers have also been purchasers in this market during the week of *Rough Splits*.

OILS—Last week's values are repeated this, with the general market substantially in tone the same as for some time past. Present cost apparently causes purchasers to buy cautiously,

and very few round lots of any kind are changing hands. There is, however, a fair distribution business doing, which, coupled with but moderate supplies, serves to hold the market steady.

PAINTS, ETC.—The general run of orders appears cover about the old ground, and trade has not increased to any important extent. Some in the trade report, however, that they are beginning to hear from customers who have been hanging back for some time, and that the indications are that in many sections the pressure of wants is on the increase. Indeed it is confidently expected that, as soon as the condition of the roads improve, as well as the weather, to permit of pushing anticipated building operations a material change for the better will be in order. Values are unchanged but firm.

SEEDS—Since our last report the market for clover is firmer, but without change in prices.—We still quote it at 12c to 12½c per pound, in small lots. The stocks held here and in Ontario are small, while prices have advanced in the United States, under a more active consumptive demand. Timothy comes forward freely, the market being well supplied; we quote it at \$2 to \$2.10, per bushel, with fair demand.

WOOL—The situation of the market is unchanged in every particular. Small parcels are the rule, manufacturers continuing to buy in the most cautious manner, in view of lower freights and the nearer approach of the next clip. Values however, are considered low by dealers and importers, and no reduction in the near future can be reasonably anticipated. The movement this week embraces about the usual run of invoices of both home and foreign growths and confined to positive requirements.

ENGLISH MARKETS.

LIVERPOOL, March 27, 1884.

(Beerbohm's Advices.) Cargoes off Coast—Wheat, heavy; Corn, nothing offering. Cargoes on passage—Wheat and corn, neglected, no business. Quantity Wheat on passage for Continent, 310,000 qrs.; Maize, 55,000 qrs. Wheat for U.K., 260,000 qrs. Wheat and flour 2,250,000 qrs. Liverpool Wheat on spot, very inactive; Corn, ditto. Mixed Maize, 4s. 8d. Peas, 6s. 8d. Weather in England very cold.

AMERICAN MARKETS.

Boston, March 27.—*Flour*, demand moderate, market easy. Sales of Superfine at \$2.75 to \$3.25; Extras, \$3.25 to \$4, including choice Bakers, from \$5 to \$5.65. Patent Spring, sales at \$6 to \$7, and Patent Winter, \$6 to \$6.75. *Cornmeal* firm, has been in demand at \$2.70. Sales of *Oatmeal* at \$4.50 to \$5.25 for ground, and \$5.50 to \$6.25 for cut. *Hay*, demand continues moderate with sales at \$12 to \$15, and choice lot at \$16. *Butter*—Choice in steady demand, at firm prices. Sales of choice creameries at 30c to 36c, fair to good 23c to 28c. *Cheese*, market firm, choice stock scarce. Sales of choice 13c to 15½c, fair to good 11c to 12½c. *Eggs* have been in demand, and prices higher; sales at 24c to 25c. *Canada Peas* quiet, sales of choice at \$1.05 to \$1.10. *Potatoes* dull, prices unimproved; sales 40c to 43c.

Chicago, 3.00 p.m.—Wheat, April, 83½c; May, 88½c; June, 90½c. Corn, April, 49½c; May, 54½c; June, 55c. Oats, April, 29c; May, 33½c; June, 33½c. Pork, May, \$17.77½; June, \$17.82½. Lard, April, \$9.22½; May, \$9.35; June, \$9.42½.

New York, 2.00 p.m.—Wheat, April, \$1.02½; May, \$1.04½; June, \$1.06½; July, \$1.07½. Corn April, 59½c; May, 61½c; June, 62c; July 63c. Oats, April, 37½c; May, 38c; June, 38½c.

Milwaukee, 2.00 p.m.—Wheat, April, 1.02½; May, \$1.04½; June, \$1.08½.

Statement of Banks acting under Charter, for the month ending 29th February, 1884, according to the Returns furnished by them to the Department of Finance.

CAPITAL.

LIABILITIES

Table with columns: BANKS, Capital Authorized, Capital Subscribed, Capital Paid up, Reservo Fund, Dividend Rate p. c. p. annum, Notes in Circulation, Dom. Govt. Deposits on Demand, Dom. Govt. Deps. p. yble after notice, Deposits securing contracts & Ins., Provincial Gov deposits on Demand. Rows include Ontario, Quebec, Nova Scotia, and New Brunswick banks.

Table with columns: BANKS, Pro. Gov. Dep. payable after notice, Other Deposits on Demand, Other Deps. payable after notice, Loans fr. Banks in Can. secd., Loans by Banks in Can. unsecd., Due other Banks in Canada, Due Banks or Agts. not in Canada, Due other Bks or Agts in U. K., Other Liabilities, Total Liabilities. Rows include Ontario, Quebec, Nova Scotia, and New Brunswick banks.

ASSETS.

Table of Assets for various banks and provinces. Columns include: BANKS., Specie, Dominion Notes, Notes Cheq. on other Bks., Bal. due from Bks. in Can., Bal. due from Bks. not in Can., Due from Bks. or Ag. in U.K., Dom. Gov. Deb. or Stock., Prov'l. or Pub. Sec's. not Can., Loans to Dom. Govt., Lns to Prov. Govts., Loans on Sec. of Crp'ns D'b's. or other Coll., Loans to Municipalities, Loans to other Corp., Loans to other Bks. secured.

Table of Assets for various banks and provinces, continued. Columns include: BANKS., Loans to other Bks. unsecured, Public Discounts, Notes overdue not sec., Other debts unsec., Notes, etc. overdue sec. by R. E. or Str., R. E. besides Bk. Premises, M'tgcs on R. E. sold by Bank, Bank Premises, Other Assets, Total Assets, Liabilities of Directors and their firms, Average specie for month, Average of Dom. Month.

TORONTO WHOLESALE MARKETS.

(Revised By Telegraph.)

TORONTO, March 27, 1884.

Trade in city retail quarters among milliners and clothiers has been somewhat better during the week. Reports from the country are that business is stagnant, owing to the breaking up of the roads. Wholesale trade is still reported without much improvement. It is stated, however, by some houses that the trade is really not less than what it was at this date last year. Payments are reported variously, but in no case so large as could be desired. Bank settlements are not embarrassing. Money is abundant, and general credit is good. There is no expectation of any active demand for money in commercial business at present. The rates on call loans, good collateral, are 5 to 6 per cent. Commercial paper is discounted at 6½c for first-class, and up to 7½ per cent. Sterling Exchange is dull and rates firm, at 109½ and 109¾ for 60 days. The Stock Exchange has been without interest and quite irregular. It has been a broker's business. The principal movement in bank shares was in Commerce, Federal and Dominion. Prices have been nominally unchanged. In Loan Companies, Canada Permanent was chief in movement, selling at 213½ for old and 203 for new stocks. Farmers' Loan quoted at 124, Ontario Loan at 123. The total business for the week ending Monday was 3,301 shares against 2,925 in the week previous. Following are the prices to-day compared with those of last Thursday:—

Banks.	Bid	Bid	Loan Cos.	Bid	Bid
	Mch. 27	Mch. 20		Mch. 27	Mch. 20
Montreal..	1933	1914	Can. Per. (Old)..	216	116
Toronto...	183	183	Freehold.....	166	166
Ontario...	104	104	Western Can...	186	186
Merchants	114	113	Bldg. & Loan	3043	304
Commerce	125	125	Farmers' Loan	124	123
Dominion	197	198	Loud. & Can'dn	139	139½
Hamilton	117	117	Huron & Erie	.....	.....
Stand'd...	114	114	Dom. Savings	114	114
Federal...	138	139	Ontario Loan	120	120
Imper'l...	138	138	Hamilton Prov.	120	120
Molsons.....	115	115	Imperial Savin's	110	110

BOOTS AND SHOES.—Business is reported as quiet; orders are few and light in extent. Payments reported growing less satisfactory, manufacturers working rather less than three-quarter time, and a large portion of the work is on Winter goods, to keep the hands in employment. Prices are steady but unchanged, although there is a likelihood of some advance being made, owing to an advance asked on upper and sole leather of about 10 per cent on recent prices. Taken altogether, the trade is not in a satisfactory shape. The knowledge that stocks throughout the country are light is reassuring.

A. RAMSAY. ALEX. MANSON.
A. RAMSAY & SON,
Importers of
Paints, Oils, Colors
And Artists' Materials,

English and Belgian Sheet and Polished Plate Glass,
MANUFACTURERS, &c.,
Agents for Wright & Bull, Birmingham; Windsor & Newton, London; Harratt & Newth, London; Petit Aine, Paris; Fourcault, Frison & Co., Belgique
Warehouse, 37, 39 & 41 Recollet St.,
Factory, INSPECTOR STREET,
MONTREAL.

HAMS, BEEF TONGUE, BACON.
GEO. MCGARRY, Provision Merchant,
94 Foundling St.,
South Side St. Ann's Market, MONTREAL.
BUTTER, CHEESE, EGGS, ETC.

Gold and Silver Medals and Diplomas awarded to
CHAS. GURD & CO.,
At the Dominion, Provincial and other Exhibitions,
For "Superior Excellence of Pale Aromatic

GINGER ALE,
Soda Water, and Aerated Medicated Mineral Waters."
Wholesale only at the Office and Factory,
39, 41, 43 & 45 Jurors St., Montreal.
Cities, Villages, Mills, Factories,
Stores and Residences.

DIXON BROTHERS,
Importers of
Oysters,
Fish,
Fruits,
Nuts.
HAMILTON, ONT.

COAL OIL.—Trade is rather quiet, and prices are weak. Prices at Petrolia unchanged: crud quoted at 80c, and refined at 11c. Prices here are reported at 13c to 13½c for common, and 17c for carbon safety. American refined unchanged; any change will be toward lower prices.

DRY GOODS.—There is no change to report. Trade has fallen back into dull work again after the effort made at the trade sales. There is still some expectation of an improvement taking place in early summer, as the prospects at present are for good crops. But the present inaction is likely to be unbroken for some weeks to come. Wholesale men report it difficult to say what particular time is more in demand than any other at present. Cottons are in ample stock everywhere. Light woollens have been in moderate demand. The Spring millinery trade is over, competition has been keen, and prices have reached a low plane.

FLOUR AND MEAL.—The market is unchanged in nearly every particular. Flour is slow, sales and transactions being confined to the local trade entirely. It is not remembered when business was so restricted. With low railway freight

Legal.
Montreal.
A. W. ATWATER,
ADVOCATE,
BARRISTER, COMMISSIONER, &c.,
131 ST. JAMES STREET.

ANTHONY FORCE
IMPORTER OF
Steel Rails, Iron and Steel Bridges, Crucible Cast Steel Tires, Railway Equipment and Engineers' Supplies of all descriptions, Pig Iron, Bar and Sheet Iron and Steel, Wrought and Cast Iron Pipes, Boiler Tubes, Tin Plates, Cast Steel Bells for Churches, &c., Lubricating and other Oils.

REPRESENTING IN CANADA:
Vickers, Sons & Co., (Limited), Steel Manufacturers, Sheffield, Eng.
P. & W. MacLellan, Clutha Iron Works, Glasgow.
George MacLellan & Co., India Rubber Works, Glasgow.
Manhattan Oil Company, New York.
James Watson & Co., Iron Merchants Glasgow, **Middlesbro',** Swansea and Liverpool.
John Russell & Co., (Limited), Alma Tube Works, Walsall.
Office: 76 ST. PETER STREET,
Warehouse: 225 Wellington St., **Montreal.**

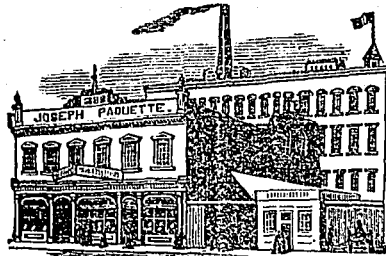
C. H. CORDINGLY & CO.
WINE MERCHANTS,
32, 34 36 & 38 St. Dizier Street,
MONTREAL.

Sole Proprietors of the Trade mark, and Manufacturers of the celebrated

"John Bull Bitters,"
Prize Medal and Diploma, Exposition Universelle à Paris, 1867. Silver Medals, Provincial Exhibition, 1868, 1870 and 1873.

Also Proprietors of the favorite
"BEAVER BRAND"
6 Year Old Pure Rye Whiskey.

JOSEPH PAQUETTE,
Manufacturer of
Machine Knives, Grooving & Planing Knives,
Paper, Leather, Cotton, Wool and Cork Knives,
Of as Fine a Temper and Finished Edge as the best of American Manufacture.



Also Manufacturer of Doors, Sashes, Blinds, Window Frames, Flooring, Wash-Boards, Moulds, etc.
Office, 286 to 290 Craig St., (oppos. Vigor Market), Factory, 12 to 22 PERTHUS ST.,
MONTREAL.

WELLINGTON FOUNDRY,
84 to 90 Wellington St., and 68 Prince St., Montreal.

FRANK WEIR & CO., Iron Founders and Manufacturers
of Light and Heavy Hardware, Railway, Machine and Builders' Castings Special Facilities for Light and Fine Work. Chandeliers and Kerosene Fixtures, in Bronze, Brass and Nickel. Nickel and Brass Plating. Hollow Ware. Soil Pipes and Fittings.

DRAIN PIPES, Fire Bricks, Flue Covers, Fire Clay,
Portland, Roman, and Canada Cements, Chimney Vents, Chimney Tops, Enamelled Sinks, white Pressed Bricks, Garden Vases, &c. Coal Oil, Benzine, Gasoline, &c. **ALEX. BRENNER,**
640 CRAIG ST., - - MONTREAL.

Wardlaw's Yarn Mills,
CALT, ONT.,
John Wardlaw,
MANUFACTURER OF
Every Kind of all-Wool and Worsted Yarns
In 2, 3 or 4 ply. Knitters supplied.

rates American flour has possession of the market. Prices are steady and unchanged. Inspected Superior quoted at \$5.05 to \$5.10, extra is very quiet at \$4.75 to \$4.80, and spring extra at \$4.50 to \$4.55. Stocks on Monday were 2,635 barrels. *Oatmeal* is in light demand, but continues steady at previous quotations. Car lots held at \$4.25 for ordinary grades, and small lots at \$4.40. *Corrmeal* quiet, and quoted at about \$3.60 in small lots. *Shorts* for feed quoted at \$16 to \$17 per ton in car lots. *Bran* continues in moderate demand with sales at \$15.

GRAIN.—*Wheat* is quiet, and transactions are limited to the requirements of millers, and these requirements are not heavy. Chicago market has been declining within the past few days. Prices here are nominally unchanged, but are not firm. No. 1 Spring is quoted at \$1.11, and No. 2 at \$1.09; No. 2 fall at \$1.08, and No. 3 at \$1.04 to \$1.05; ungraded wheat at \$1, and gouse wheat at 80c. Stocks on Monday last, 201,636 bushels against 533,587 bushels March 26, 1883, and 374,393 bushels March 27, 1882. *Barley* is quiet and prices steady; No. 1 at

71c, No. 2 at 68c, No. 3 at 53c to 55c, and No. 3 extra at 62c. *Peas* in limited offering, quoted at 74c for No. 2; and 71c for No. 3. *Oats* in quiet demand, and supplies also light, at 36c for No. 2, and 37c for Western on the track. *Rye* slightly better, quoted at 62c. *Corn*, American, very little offering, quoted at 74c. Total grain in store in this port 405,934 bushels.

GROCERIES.—Trade has not improved, but the report is that it is not behind what it was in the spring of 1883. There are no large transactions reported. *Teas* have been in fair demand, the principal sales recently having been of Young Hysons and low-grade Japans, at prices quite up to the recent advance. *Sugars* continue low, with moderate sales; Canadian refined quoted now at 6½c to 8c, and Standard granulated at 8 3⁄8c to 8½c; Paris lump quoted at 9½c to 9¾c. *Syrups* are unchanged, with exception of molasses, which is quoted at 30c to 35c. *Dried Fruits* are very quiet and prices entirely unchanged. *Spices* quiet also. *Liquors* rather inactive, and prices unchanged but weak.

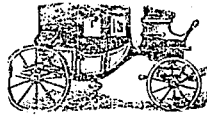
Fish nominally unchanged, and very quiet. There is no indication of any change in prices generally in the near future.

HARDWARE.—There is no change in the state of trade, which has been rather better during the past ten days or two weeks. In that time the demand for builders' hardware has been quite distinctly improved, without being active. A reliable opinion is that a large trade is not to be expected during the summer; and that nothing is counted upon the Manitoba trade. Prices are likely to rule easy, and wholesale merchants report very small profits on goods of Canadian manufacture. Prices are unchanged. Nails Canadian manufacture, weak at previous quotations; add American manufacture reduced 10c per keg on previous figures. Stocks generally have been kept light.

HIDES AND SKINS.—Prices keep very steady, and demand good. Green hides, cows', bought at \$7, and steers at \$8 per 100 lbs. for No. 1 inspected; cured selling at 8c, with fair demand from tanners. *Calfskins* coming in more

Joseph Martin, Sole Agent for Kinnear Refining Co., New York, Home Light Oil, Gasoline and Naphtha, Gas Machines, Dyers, Painters, Druggists. Office: 27 St. Antoine St., Montreal.

J. LAJEUNESSE,



MANUFACTURER OF CARRIAGES.

104 Notre Dame St. Centre, Montreal.

SEEDS, SEEDS, SEEDS.

Garden and Flower Seeds in Boxes.
Field and Garden Seeds in Bulk.
Timothy, Clover, Seed Wheat, Oats.
Barley and Seed Grain of all kinds.
White Beans in large and small quantities.

Send for Catalogues and Prices.

WILLIAM EVANS,

Established 1855.

Seedsman, MONTREAL.

COBBAN & CO. 455 St. Paul St., IMPORTERS AND MANUFACTURERS' AGENTS.

Mouldings, Frames, Looking Glasses and Mirror Plates.

Photographic Stock Dealers. Wholesale only.

JAS. WILLIAMSON

Warehouseman and Commission Merchant,
Cor. PRINCE and COMMON Sts
MONTREAL.

Crawford House

WINDSOR, Ont.

NEW MANAGEMENT.

NEW FURNITURE.

ENTIRELY REFITTED.

GOOD SAMPLE ROOMS.

H. D. LENTZY & CO., Proprietors.

ALPHA IRON WORKS LACOSTE & CO. 53 Notre Dame East, Montreal.

RAILWAY SUPPLIES.—Manufacturers of Axles, Window Bolts, Door Handles, Hasps and Staples, Hinges of every description, Picks, &c., &c. Also Machinery of all kinds Bought and Sold.

LONDON STEEL WORKS CO.

LONDON, ONTARIO.

CRUCIBLE CAST STEEL.

Bar Steel - Flats and Rounds

Coil Springs, Railway and Machinery

Steel Castings, Cranks, Dies, &c.

Bar Iron - Best Qualities

THOS. MUIR, Manager.

THIN CIRCULAR SAWS.

Give us a chance to estimate for you before you place your order for Circular Saws this year, and we will explain the advantages of our AMERICAN DAMASCUS TEMPERED Solid Saws and inserted Tooth Saws, and how it comes that we can save you money by using them.

THE WATEROUS-ENGINE WORKS CO.,
BRANTFORD, Canada.

freely, buying green at 13c for No. 1, and selling cured at 15c. *Sheepskins*, green buying at \$1 to \$1.15.

LEATHER.—The market is firmer, and values are improved in all hands. Farmers are inclining upwards in their views, and merchants are asking higher prices than would have been taken a week ago. Buyers are holding off so far, and it is not certain whether the advance will be established to the extent asked. The advance is noted in sole and upper leather. Country buyers may have to pay it, but the city manufacturers will not do so yet.

LIVE STOCK.—The local market has been very quiet, owing to the combined causes of dull trade and the Lenten season. Prices of cattle are about the same as last reported: good butchers' cattle buying at \$4.50 to \$5 per 100 lbs., live weight; lower grades at \$30 to \$40 per head. Sheep are in good demand at 4½c, and lambs at 5c per lb., live weight. *Hogs* quiet, and few offering at about \$6 to \$6.25 per 100 lbs., live weight.

Provisions, etc.—Business is still stagnant, and will be so during lent. Cut meats are steady in price, but there is very little demand; long clear bacon quoted at 11c and Cumberland at 10c in small lots. There is no enquiry for *ew* lots. Stock are light compared with those of last year. *Butter* is quiet, and nominally unchanged: fine tubs worth 19c to 20c; large rolls, good quality, worth 17c to 18c; inferior, 1½c to 13c. *Eggs* in good supply bought from

country dealers at 19c in case lots. *Pork* quoted at \$21. *Cheese* firm at 14½c to 15c. *Beans*, in moderate enquiry, at \$1.50 to \$2, according to quality. *Potatoes* in good supply at 68c to 70c per bag in car lots. *Hops* very quiet and unchanged. *Hops*, few offering and buying at \$8 per 100 lbs. *Tallow* steady, buying rough at 3½ and rendered at 6½c; rendered selling at 7c.

SEEDS.—Wholesale dealers are doing a good trade with country merchants. Timothy is quoted buying at 3c to 4½c per lb, and selling 3½c to 5c per lb. Red clover is selling at 11c to 11½c per lb, in lots of a few bags. There is no more red clover coming into the market. Alsike has been active, with receipts still pretty liberal: buying at 10c to 13½c, and selling at 13c to 17c for re-cleaned, in small lots.

Wool.—The market never was so dull. Fleece is bought at from 16c to 20c, with very little desire to trade on the part of buyers. Supers are selling at 22c, and extra supers at 27c for cash or good paper. The demand from factories is falling off. Foreign wools are finding a very slow market, and holders are in danger of losing money on their stocks.

SPECIAL NOTICE.

Attention is directed to the advertisement in another column of Messrs. Cobban & Co., 455 St. Paul st., Montreal, agents for the Cobban Manufacturing Co., Toronto, molding and mirror makers.

CARSLEY & CO.

SPRING 1884.

We call the attention of the trade this season specially to the following lines, which will be found well worthy of inspection and very complete in assortment.

DRESS GOODS,
British and Continental.
SILKS,
Black and Colored.

SILKS,
Checked, Striped and Broche.

BLACK CASHMERES,
Special Value.

LADIES' & CHILDREN'S HOSIERY,
Large assortment and Select line, Plain and Fancy.

GENTS' FURNISHINGS,
Full lines.

NEW BRACES, BUTTONS AND TRIMMINGS.

KID GLOVES,
LISLE GLOVES,
SILK GLOVES.

LACES & LACE GOODS,
Large Variety and Special lines.

CARSLEY & CO.,

GRATEFUL—COMFORTING.
EPPS'S COCOA.
BREAKFAST.

"By a thorough knowledge of the natural laws which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately flavored beverage which may save us many heavy doctors' bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency of disease. Hundreds of subtle maladies are floating around us ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—*Civil Service Gazette.*

Made simply with boiling water or milk. Sold only in Packets by Grocers, labelled thus:

JAMES EPPS & Co., Homeopathic Chemists,
London, England.

Solo agent for Canada: C. E. COLSON, MONTREAL.

HEADQUARTERS
FOR
WOOD BUTTER PLATES.
WALTER WOODS,
HAMILTON,
ONT.

American Electric

OF
CANADA
M. LEE ROSS,

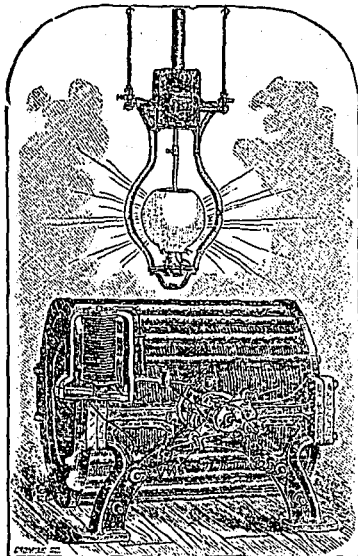
Manufacturers of
MACHINES AND

Contractors and
Electric Arc Light
the Dominion

Estimates
MILLS, FACTORIES,

Full line of Electric
hand and supplied

Factory,
32 DOWD ST.,
MONTREAL.



& Illuminating Co.

BOSTON.

BRANCH:

Gen. Manager.

ELECTRIC DYNAMO
ELECTRIC LAMPS.

Builders of
Stations throughout
of Canada.

furnished for
Hotels, R.R. Depots, &c.

Supplies always on
at lowest prices.

Office,

169 St. James St.,
P.O. BOX 24.

SURETYSHIP.

THE GUARANTEE CO.

Of North America.

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

THE BONUS SYSTEM

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

One-half p. Cent per Annum is reached.

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

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

President—SIR ALEXANDER T. GAIT, 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.

MACHINE OILS.

AWARDED

GOLD AND SILVER MEDALS.

LARDINE, CYLINDER, BOLT CUTTING, WOOL OILS

MANUFACTURED BY

McCOLL BROS. & CO., TORONTO.

HUGH LAVERTY,

37 Wellington St., Montreal, Canada,

Dealer in and Manufacturer of

Cattle Head Ropes, Horse Covers, Tarpsaulins And WAGGON COVERS,

A LARGE SUPPLY CONSTANTLY ON HAND. Orders solicited. Lowest Prices.

J. A. I. CRAIG,

PROPRIETOR ST. BONAVENTURE FURNITURE FACTORY.

Wholesale Manufacturer of

Chamber & Dining Room Suites OF EVERY DESCRIPTION.

The largest Wholesale Factory in the Dominion.

473 to 483 ST. JAMES ST. WEST, MONTREAL.

COUNTRY MERCHANTS coming to Montreal can generally secure job lots of Merchandise at low figures by calling at

HART BROTHERS & CO.,

32 VICTORIA SQUARE.

P. S.—Full stocks of Imported Fancy Soaps all ways on hand.

STOCKS AND BONDS.

Table with columns: NAME, Par Value, Capital Subscribed, Capital paid-up, Rest, Div. last 6 Ms., Per Cent Prices March 27, Cash Value per Sh. Includes entries for British North America, Can. Bank of Commerce, etc.

BANKS.

Agrie Sav. and Loan Co., Brant Loan and Sav. Co., Brit. Can. Loan and Inv. Co., etc. (Continuation of bank list from table)

FAIRBANKS' STANDARD SCALES

Warerooms:

377 ST. PAUL STREET, MONTREAL.

FISH, HYMAN & CO., IMPORTERS AND DEALERS IN

Fine Havana Cigars, 463 and 465 St. Paul St., MONTREAL.

McGibbon, McAlman & Co.,

Proprietors of the Royal Windsor Brands of Aerated and Mineral Waters, Celebrated Plantagenet Springs.

GEORGE W. REED, SLATE, METAL AND GRAVEL ROOFING.

Roofing Materials of all kinds. Mantels, Refrigerators, Oil and Gas Stoves, White Bronze Monuments and Statuary. 783 and 785 Craig 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 - \$100,000
 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. ANGELO C. HOOPER, Esq.
 EDWARD J. BARBEAU, Esq.
G. F. C. SMITH, Resident Secretary
 Medical Referee—D. C. MACAULLUM, Esq., M.D.
 Standing Counsel—THE HON. WM. BADGLEY.
Agencies Established Throughout Canada.
HEAD OFFICE, CANADA BRANCH,
MONTREAL.

TELEPHONIC
 Canada Head Office:
 89 St. Francois Xavier St.,
 MONTREAL.
 Toronto Office:
 9 Victoria Street.
COMMUNICATION.

H H H G H A S O W
 & L O N D O N
 WANTED.
 A G E N T S
 H O N O R A R Y

Insurance.
BRITISH EMPIRE
MUTUAL LIFE
Assurance Co. of London, Eng.
ESTABLISHED 1847.
CANADIAN
Head Office, - Montreal.
 See Reports and opinions of the press as to the prosperity enjoyed, and progress made by the Company.
APPLICATIONS FOR AGENCIES INVITED.
ALF. H. ELLIS,
 General Agent, Province Quebec.
 Accumulated Funds . . . \$4,500,000
 Annual Income, 800,000
 Canadian Investments, . . . 450,000
 Claims and Bonuses paid, 8,000,000
 Canadian Deposit, 100,000
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. BOOMER, Secretary.
J. H. ROUPE & Co., Managers, Montreal Branch.
 190 ST. JAMES STREET.

LONDON & LANCASHIRE
Life Assurance Co., of London, England,
LIFE INSURANCE EXCLUSIVELY.
CANADIAN INVESTMENTS Exceed \$300 000
AND INCREASING YEARLY.
Low Rates of Premium.
HEAD OFFICE FOR CANADA,
217 ST. JAMES ST.
MONTREAL.
WILLIAM ROBERTSON, General Manager.

Confederation Life Association.
 The **SECURITY** offered to Policyholders is **UNSURPASSED** by any Company doing business in the Dominion.
 Its **PROGRESS HAS BEEN UNEXAMPLED** in the history of Insurance in Canada.
 Its policies are **INDISPUTABLE** after three years, and **NON-FORFEITABLE** after two years.
 Its **PROFITS ARE DISTRIBUTED** upon an equitable basis, resulting in very much larger returns to "Ten payment life" and "Endowment" Policyholders than under the Uniform Bonus plan pursued by some Companies.
 Intending insurers will find it for their interest to **EXAMINE CAREFULLY** its system and terms before insuring elsewhere.
Manager for the Province of Quebec,
H. J. JOHNSTON, Montreal.
Manager for New Brunswick,
Major J. H. AGGER ECOR GRANT,
St. John.
J. K. MACDONALD,
 Managing Director
Manager for Nova Scotia,
AUGUSTUS ALEISSON,
Halifax.

FIRE INSURANCE ASSOCIATION.
(LIMITED)
OF LONDON, ENGLAND.
FIRE INSURANCE EXCLUSIVELY.
CAPITAL - \$5,000,000. RESERVE FUND - \$450,000.
GOVERNMENT DEPOSIT, \$100,000.
Head Office for Canada,
217 ST. JAMES ST.,
MONTREAL.
WILLIAM ROBERTSON, General Manager,

MONTREAL WHOLESALE PRICES CURRENT. -THURSDAY, MARCH 27, 1884.

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 categories like Meats, Eggs, &c., Oils, Glass, Paints, &c., and various commodities.

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

Guelph Advertisements.

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

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



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

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

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

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

Galt Advertisements.

PLANER KNIVES, Stave Cutter, Jointing, Shingle do, Cheese Box, Veneer Cutting, Paper Cutting, Leather Splitting, Moulding and Tenoning Knives. Send for circular price list.

PETER HAY, Galt.

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



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

A. M. FORSTER,

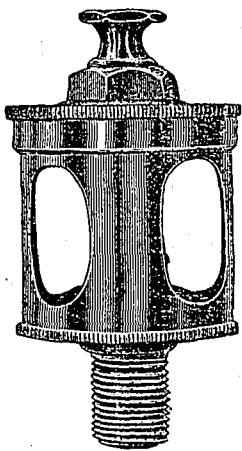
Manufacturer of

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.



Canadian Pacific Railway Co.,

NOTICE.

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

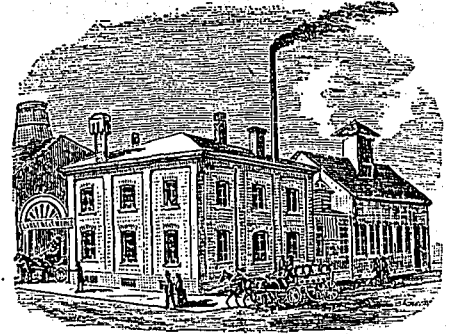
FIRST DAY OF APRIL NEXT,

in the Offices of the Company, Place d'Armes Square, Montreal, or at the Office of Messrs J. Kennedy, Tada & Company, Agents of the Company, 63 William Street, New York, or at the Office of the Company, Bartholomew House, London, England.

CHARLES DRINKWATER, Secretary.

Montreal, March 17th, 1884.

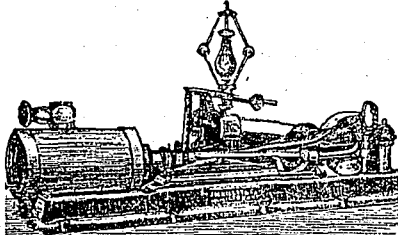
W. CLARK,



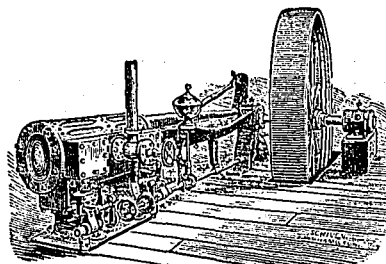
Manufacturer of **Canned Meats and Poultry, Cured Meats and Sausages, MONTREAL.**

Factory: cor. Albert and Vinet Steeets.

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



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



THOS. WORSWICK,
GUELPH, ONT.

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

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.

I. J. MANSELL,

Manufacturer of the

"MANSELL" ORGAN.

This instrument needs only to be seen to be appreciated. For sale by

L. E. N. PRATTE, Montreal.

Send for circulars to the factory at **BROCKVILLE, ONT.**

LOVELL BROTHERS,
COMMERCIAL PRINTERS
39 & 41 MELINDA STREET, TORONTO.

Fine Printing a Specialty.

F. E. DIXON & CO.,
MANUFACTURERS OF
LEATHER BELTING,
70 King Street East.

TORONTO.
LARGE DOUBLE DRIVING BELTS A SPECIALTY.
Send for Price Lists and Discounts.

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.

THE CANADIAN PACIFIC RAILWAY CO'Y.
LAND REGULATIONS.

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

\$2.50 PER ACRE

upwards, with conditions requiring cultivation.

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

Without Condition of Settlement or Cultivation.

THE RESERVED SECTIONS

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

TERMS OF PAYMENT:

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

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

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

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

By order of the Board.

CHARLES DRINKWATER, Secretary.

Montreal, December, 1883.

WRINGERS,
MANGLES,
WASHING MACHINES
HAMILTON
INDUSTRIAL WORKS
HAMILTON, ONT.

Geo. A. Drummond, Pres. John Dick, Gen. Man.
The Canada Jute Co., Limited,

Importers of
 Linen and Jute
CLOTHS
 of all
 Descriptions.



Hessians,
 Hop Sackings,
 Buckrams,
 Twines, &c.

THE CANADA JUTE WORKS,
 62 and 64 College St., MONTREAL.
 Agents for Ontario:—Dick, Ridout & Co., Toronto,
 Agts for Manitoba:—Henderson & Bull, Winnipeg,
 Agt. for Prince Edward Island:—Horace Hazzard,
 Charlottetown.

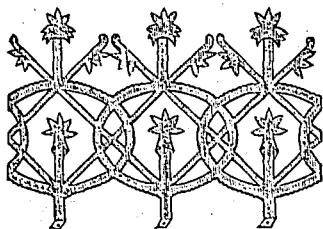
P. DANSEREAU,
Carriage - Maker,
 219 & 221 CRAIG STREET,
 Corner of Montcalm Street, MONTREAL.
 2 First Prizes, 2 Diplomas.
 Orders will be executed at the lowest prices and
 at the shortest notice. All orders for new works and
 repairs in all the branches of his business.
 Carriage Top patented in Canada and the United States.

CANADA SOAP AND OIL WORKS,
 TORONTO, ONT.

RODGER, MACLAY & Co.
 Manufacturers of the
"LILY WHITE"
 FLOATING SOAP,
"ENGLISH MOTTLED SOAP,"
 And other celebrated brands of

FINE LAUNDRY SOAPS,
 Fulling Soaps, Toilet Soaps,
ANILINE DYES.
 SEND FOR PRICE LIST.

RODGER, MACLAY & Co.,
 Canada Soap and Oil Works,
 Office: 70 FRONT STREET E.
 Works: DEFRIES ST., TORONTO.

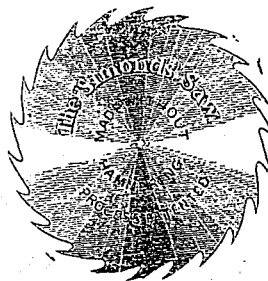


R. DENNIS,
 211 King Street, London, Ont.
 MANUFACTURER OF ALL KINDS OF
FENCING.
 CRESTINGS & FINIALS,
 STABLE FIXTURES,
 WINDOW GUARDS and
 BANK RAILINGS
 Of every description.
BUILDERS' SPECIALTIES,
 Railings, Cemetery Fencing, &c.
 Send for Illustrated Catalogue.

THE GRAPE SUGAR
 Refining Company of Canada.
 (LIMITED.)
 Manufacturers of
Grape Sugar, Glucose and
Steam Refined Syrups.
 Grocers' Syrups, Tobacconists' and Wine Growers'
 Supplies.
 Works at WALKERVILLE, Ont.
 Hon. R. W. SCOTT, Pres., CHAS. T. BATES, vice-Pres.,
 JONATHAN TURNER, Man'g Director,
 J. E. THOMAS, Treasurer.

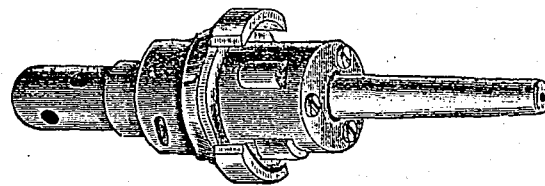
THE ST. LAWRENCE
SUGAR REFINING CO.
 (LIMITED.)
 W. R. ELMENHORST, - - - PRESIDENT.
 A. BAUMGARTEN, - - - VICE-PRESIDENT
 THEO. LABATT, - SECRETARY-TREASURER
OFFICE: 88 KING ST.
MONTREAL.
 The wholesale trade only supplied.

The INTERNATIONAL TENT & AWNING Co.
 184 SPARKS STREET, OTTAWA,
 Manufacturers of TENTS, FLAGS, TARPAULINS, WATERPROOF GOODS, CAMP FURNITURE, &c.
 At Toronto, Ont., and St. John, N.B., we made the best display, of Tents ever shown in Canada—and
 we never substitute an article inferior to sample in filling orders.
 We control "THE LATOUR PAT." for Camp Furniture, the best on earth. The only gold
 medal ever given for this class of goods was awarded to the Latour Camp Furniture at Toronto, in 1882.
 Sole agency for the WILDERMUTH BED SPRING, the best in the market.



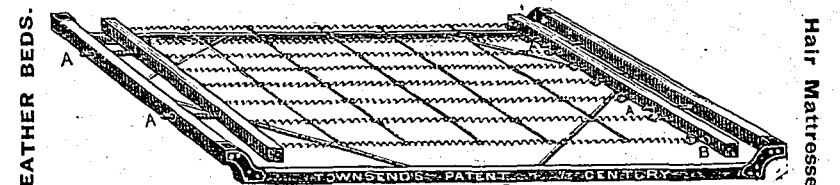
ST. CATHARINES SAW WORKS.
R. H. SMITH & CO.,
 ST. CATHARINES, ONTARIO.
 Sole Manufacturers in Canada of
THE "SIMONDS" SAWS

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



TUBE EXPANDERS.

We are now making and prepared
 to supply the "DUDGEON" TUBE
 EXPANDER in all sizes. We
 guarantee them equal in every
 respect to the original "DUD-
 GEON" EXPANDER.
A. B. JARDINE & CO.,
 Hespeler, Ont. Write for prices.



TOWNSHEND
 Wholesale & Retail Patent Pure Bedding Manufacturers.
 44 ST. JAMES STREET WEST, MONTREAL.
 Old Bedding Purified and Re-Made by Steam and Antiseptic Agents.

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.
 REFERENCES:
 Messrs. J. Y. Gilmour & Co., Wholesale Dry Goods
 Merchants, Montreal.
 Adam Darling, Esq., Wholesale Crockery Merchant
 Montreal.

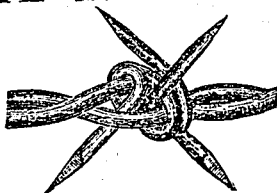
BLIGH & CO.,
 ST. CATHARINES, ONT.,
 PAINT AND COLOR MANUFACTURERS.
 SPECIALTIES:
 Coach Painters' Colors,
 Cottage Colors (Ready Mixed),
 Reds for Agricultural Implements.

Leading Wholesale Trade.

BARB WIRE FENCING

FIRST PRIZE awarded us at the Exhibition held in Montreal, September, 1882, and SILVER MEDAL for the Machine used in the manufacture of same.

THE MANITOBA



Four-Point Barb Calvanized steel Wire Fencing.

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

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

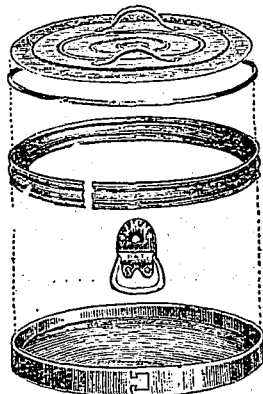
Send for Circulars and Price Lists.

THE

CANADA WIRE Co.

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

J. M. WILLIAMS & CO. HAMILTON.



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

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

THE BEST IN THE MARKET.
Send for prices and discounts.

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,

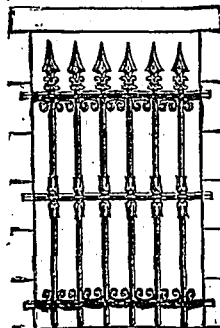
THE BELL TELEPHONE COMPANY
OF CANADA.—MONTREAL.

Legal.

Toronto.

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

E. T. BARNUM, WIRE AND IRON WORKS,



Windsor, Ont.,

Manufacturer

WINDOW GUARDS,

FENCE,

Balconies,

Crestings,

Shutters,

Stairs,

and all kinds of

BUILDERS' IRON WORK.

Send for Catalogue.

No. 12 Wrought Iron Guard.

3/4 in. iron per sq. foot, 40 | 1/2 in. iron per sq. foot, 50

In ordering, give exact opening of windows, and state how you want the Guards made to fasten.

Toronto Agency and Sample Rooms:

35, 37 & 39 Queen St. East.

100

ONE HUNDRED

Pianos and Organs

In stock for the

HOLIDAYS,

At our

Wholesale and Retail Salesrooms,

280 NOTRE DAME ST.
MONTREAL.

L. E. N. PRATTE,

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

Legal.

London, Ont.

GIBBONS, McNAB & MULKIN,

BARRISTERS AND SOLICITORS,
Office Cor. Richmond and Carling Streets.
Geo. C. Gibbons. Geo. McNab. Mr. Mulkin.

Morrisbourg, Ont.

C. A. MYERS,
Attorney, Solicitor, & Co.

Mount Forest, Ont.

M. O. MACGREGOR,

ATTORNEY, SOLICITOR & Co.

Montreal.

ABBOTT, TAIT & ABBOTTS.

ADVOCATES.
North British Chambers, 11 Hospital street.

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

ADVOCATE, BARRISTER, & C.
112 St. Francois Xavier Street, Montreal.
P. O. Box 310.

R. I. HENEKER, L.L.L.,

ADVOCATE,
156 St. James Street, Montreal.

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.

J. LUTTRELL & CO.,

Established 1868.

Manufacturing Confectioners

AND BISCUIT BAKERS.

Cor. Albert & Vinet Sts., St. Cuneoade
Adjoining Montreal (West).

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. GOUIN,

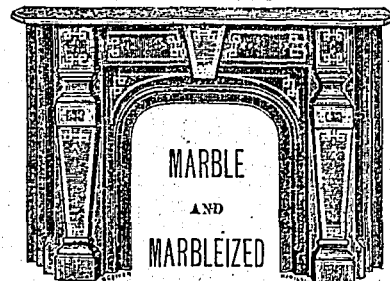
PROPRIETOR.

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.

Hurd & Roberts,

COR. YORK AND BAY STS.,
HAMILTON.



SLATE MANTELS,
All kinds of MARBLE & GRANITE WORK.
INSPECTION INVITED.

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

SECURITIES.		Montreal, Mch. 27
Can. Government Debentures, 6 p. c. 1882-84.....	101 1/2	101 1/2
Do. do. 1885 op of Gov. inscribed stock.....	101 1/2	101 1/2
Dominion 5 per ct. Stock.....	114	114
Montreal 5 per cent Stock.....	104 1/2	104 1/2
Montreal Harbor Bonds 6 p. c.....	107 1/2	107 1/2
Do. Corporation 6 per ct. Bonds.....	107	107
Do. 7 per ct. Stock.....	107	107
Toronto City 6 per ct. 1904.....	115 1/2	115 1/2
Co. Debentures, (Ont.) 20 years 6 per ct.....	110	110
Township Debentures, (Ont.) 6 per ct.....	108	108

Shrs.	Railway and other Stocks.	P'd.	Mch. 27.
100	Atlantic & St. Lawrence Shrs 6 p. c.....	111	136
10	Do. 6 p. c. Stor. Mt. Bonds.....	100	112
100	Do. do. 3rd Mort. 1891.....	100	112
10	Buffalo and Lake Huron.....	111	112
100	Do. do. 5 1/2 p. c. 1st Mort.....	100	121
100	Do. do. 2nd Mort.....	100	121
100	Can. Central 5 p. c. 1st M. Bds Int. guar. by Gov.....	123	123
100	Canada Southern 1st Mort. 3 p. c.....	111	120
100	Chic. & G.T.R. 6 p. c. 1st M. Comp. 1,900.....	115	120
100	Grand Trunk of Canada Consol.....	100	120
100	Do. 5 1/2 p. Mort. Bds, 1st Charge 6 p. c.....	111	120
100	Do. do. 2nd do do.....	111	120
100	Do. do. 1st Prof Stock.....	111	101
100	Do. do. 2nd Prof Stock.....	111	87
100	Do. do. 3rd Prof Stock.....	111	37 1/2
100	Do. 5 p. c. Prop. Deb Stock.....	100	117
200	Great Western of Canada.....	111	13
100	Do. 6 do do 1890.....	111	112
100	Do. 5 p. c. pref conv.....	111	118
100	Do. Perpetual 5 p. c. Debenture Stock.....	111	108
100	Hamilton and N. W.....	111	11
100	M of Canada 2 1/2 p. c. Sig. 1st Mort.....	111	95
100	N of Canada 2 p. c. 1st Prof Bonds.....	100	102
100	Do. do. 2nd do.....	100	101
100	Northern Extension, 6 p. c. guar.....	103	103
100	Do. do. 6 p. c. Imp. Mort.....	103	103
100	Well, Grey & Bruce, 7 p. c. Bds, 1st Mort.....	103	95
100	W. G. & B. 6 p. c. bonds 1st mort.....	103	6 1/2
100	St. Law. & Orl. 6 p. c. Bds.....	104	94
100	British Columbia, July, 1907 6 p. c.....	117	117
100	Can Gov 1877-80.....	101	101
100	Can Gov 1874 p. c. 1882-84.....	101	101
100	Do 5 p. 1885 Op. of Gov.....	104	104
100	Do 5 p. c. Ins Stock.....	114	114
100	Do Dom Stock of 1903, April and Oct.....	104	104
100	Do Duplin Stock of 1901, 4 p. c.....	104	104
100	Do Do 1904 Ins Stock 4 p. c.....	105	105
100	New Brunswick 6 p. c. Jan and July.....	105	105
100	Nova Scotia 6 p. c. 1876.....	105	105
100	Quebec Prov. 5 p. c.....	105	105

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
 Single copies - 10 cents each
 Editorial and Business Offices:
 Nos. 179 & 181 ST. JAMES Street,
 (CITIZENS INSURANCE BUILDINGS),
MONTREAL.
 M. S. FOLEY, Editor, Publisher and Proprietor.
 We do not undertake to return unused
 manuscripts.

EDISON
 ELECTRIC LIGHTING SYSTEM,
 Office Canadian Dept.,
Hamilton, Ont.
 This Company is now prepared to give estimates and
 take orders for the lighting of

R. HINCHLIFFE
ELECTRIC
ENGINEER,
 HAMILTON.
 MANUFACTURES
 DYNAMO-ELECTRIC MACHINES
 FOR
 Electric Lighting, Electro-
 plating, and Electrotyping.
 PLATERS' SUPPLIES.
 Full Particulars on Applicati

PHENIX ELECTRICAL CO.
 FOR CANADA.
 Craig Dynamos and Arc Lamps, Woodhouse and
 Rawson Incandescent Lamps.
 29 & 31 William St., Cor. St. Henry St., MONTREAL.
 Manufacturers and Importers of Circuit Indicators,
 Cut Out Boxes, Switches, Regulators, Meters, Incan-
 descent Lamp Holders, Safety Junctions, Con-
 tractors for Dynamos, Lamps and Motors of Special
 Sizes, Electroplating Apparatus and all descrip-
 tions of Electrical Work.

GORDON & MACKAY,
 Manufacturers of
COUNTER CHECK BOOKS,
 AND
 Patent Check Book Covers.
STRATFORD, Ont.

Parkdale Knitting Works
 Manufacture **HOSIERY AND TUQUES**
 In Cotton, Wool and Merino.
 Jas. McGillivray, **HUGH G. CHAMBERLIN,**
 Agent, **PARKDALE, ONT**
 22 St. John St., MONTREAL.
—THE LONDON—
MACHINE TOOL WORKS.
 Manufacturers of all Sizes of
 Lathes, Drills, Slotters,
 Rolls, Planers, Sharpers,
 Punches, Shears, Pulleys,
 Shafting, Hangers, &c., &c.
 And all descriptions of Tools for
 MACHINISTS,
 BOILERMAKERS and BLACKSMITHS.
 Inspection and orders solicited. Catalogues on
 application.
WILLIAM YATES,
 Manager, London, Canada

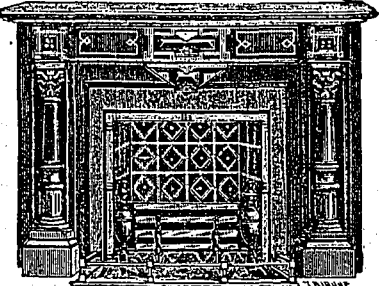
ROBT. MITCHELL & CO.,
 Manufacturers of and Dealers in
BRASS WORK,
 Copper, Iron and Earthenware,
 Materials and Supplies for
Plumbers, Gas and Steam Fitters.
 Warehouse, Nos. 140 & 142 St. Peter St.
 Office, 672 Craig Street.
 WORKS: [NOS. 674, 676, 678, 680 & 682 CRAIG STREET
 AND 177, 179, 181 & 183 FORTIFICATION LAN
MONTREAL.

J. LAURIE & BRO.
 Manufacturers of
Corliss Automatic Steam Engine,
 Steam Pumps, Shafting, Pulleys, Hangers,
 and all kinds of Machinery,
 72 & 74 Wellington and 81 & 83 Prince Streets
MONTREAL.

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.

JOHN MORROW,
Machine Screw Works,
LONDON, ONT.

 Milled Machine Screws Made to Order
 from Samples.

Canada Marbleized Slate Works,
HAMILTON, ONT

MARBLE & MARBLEIZED SLATE MANTELS.
J. M. DURWARD.
 Send for Catalogue.
Legal.
Hamilton, Ont.
J. G. CURELL,
 ATTORNEY,
 Solicitor, Conveyancer, &c., 34, James St., N.

NORTHERN ASSURANCE CO'Y.
OF LONDON.
ESTABLISHED 1836.

CALEDONIAN INSURANCE CO.,
OF EDINGURGH.
FOUNDED 1805.

Over \$30,000,000 Capital and invested funds represented. The best Fire Insurance securities, facilities and powers in Canada. Extension of Agencies contemplated. Applications invited.

TAYLOR BROS.,
45 ST. FRANCOIS XAVIER STREET, MONTREAL.
GENERAL AGENTS.
ESTABLISHED 1845.

LIFE ASSOCIATION OF CANADA.

HEAD OFFICE, - HAMILTON, ONT.

GOVERNMENT DEPOSIT, - - - - \$104,000.

President - - - JAMES TURNER,
Vice-President - - ALEX. HARVEY.

Gentlemen of influence desirous of acting as General Agents of Districts are invited to make applications for appointment.

JOHN CAMERON, Manager.

THE FEDERAL
LIFE ASSURANCE COMPANY.

HEAD OFFICE, HAMILTON, ONT.

Guarantee Capital - - - - \$700,000
Government Deposit, - - - - 51,100

WRITES LIBERAL POLICIES
Without burdensome conditions.

NON-FORFEITABLE POLICIES.

Example:—Age 35—\$1,000 Ordinary Life Policy. Payment of three annual Premiums will keep the Policy in force 5 years and 298 days. The same number of Premiums on an Endowment or Term-payment Life Policy will keep it in force a longer term.

DAVID DEXTER,
Managing Director.

THE ONTARIO MUTUAL
LIFE ASSURANCE CO'Y.
Head Office, Waterloo, Ontario.

DOMINION DEPOSIT, - - - - \$56,207.00.

The only Purely Mutual Life Company in Canada.

Total number of Policies in force, Dec. 31, 1882, - - - - 4,385
Covering Assurance to the amount of - - - - \$5,504,478 00
Net Cash Assets - - - - 365,828 71
Net Reserve to Credit of Policy-holders, - - - - 383,044 69

The Company's Reserves are based on the Actuaries' "Table of Mortality," and four per cent. interest—the highest standard adopted by any life company in Canada, and one-half per cent. higher than the standard used by the Dominion Insurance Department.

The rapid growth of the Company may be seen from the fact, that in 1870, the first year of its business, the total assets amounted to only \$6,216, while last year they reached the handsome total of \$427,429!!

J. E. BOWMAN, W. HENDRY, W. H. RIDDELL,
President, Manager, Secretary

BRITISH AMERICA
ASSURANCE CO.,

FIRE AND MARINE
INCORPORATED 1833.

HEAD OFFICE, - - - TORONTO.

BOARD OF DIRECTORS:

JOHN MORISON, - - - Governor.
H. R. FORBES, - - - Deputy Governor.
Henry Taylor, - - - G. M. Kinghorn, (Montreal).
Hon. W. Cayley, - - - H. S. Northrop,
George Boyd, - - - John Y. Reid,
John Leys.
SILAS P. WOOD, - - - Secretary.
H. A. HOLDEN, - - - Resident Agent, Montreal.

THE CITY OF LONDON
FIRE INSURANCE CO'Y,
OF LONDON, ENGLAND.

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

Insurances effected at lowest current rates.

HEAD OFFICE FOR PROVINCE OF QUEBEC:

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

W. R. OSWALD, General Agent.

Active and Reliable Agents wanted in unrepresented districts.

NATIONAL ASSURANCE CO.
OF IRELAND.

FIRE INSURANCE.

Incorporated by Royal Charter, 1822.

CAPITAL - - - - £1,000,000 Sterling.

79 St. Francois-Xavier Street, Montreal.

SCOTT & BOULT,
CHIEF AGENTS FOR DOMINION.

COMMERCIAL UNION
ASSURANCE CO.
OF LONDON, ENGLAND.

CAPITAL, . . . £2,500,000 Sterling.

MONTREAL, 64 ST. FRANCOIS XAVIER ST.

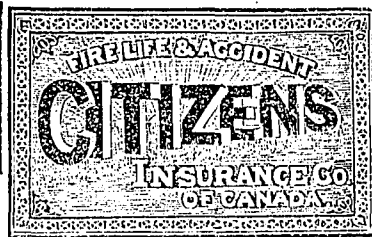
FRED. COLE, General Agent

THE ROYAL CANADIAN

FIRE AND MARINE INSURANCE CO.

President, - ANDREW ROBERTSON, Esq.
Vice-President, Hon. J. R. THIBAudeau,
ARTHUR GAGNON,
Secretary-Treas.

Head Office:—160 St. James Street, Montreal,
J. E. DROLET, Agent for City and District.



CAPITAL, . \$1,188,000.
CASH ASSETS, 1st January, 1883,
 per Government Blue-Book 407,987.89
 Deposited with Dominion Govt. 122,000
 Losses Paid to 1st Jan, 1883. 1,954,131
 Income 1882. 343,660

DIRECTORS:
 President.—HENRY LYMAN.
 Vice-President.—ANDREW ALLAN.
 N. R. Corse, Robert Anderson. J. B. Rolland.
 Arthur Prévost. C. D. Proctor.
 ARCH. MCGOON, SEC. TREAS.
GERALD E. HART, GEN'L MAN'R.
 CAPT. JOHN LAWRENCE, Special Agent.

Fire, Life, Accident.
 RISKS TAKEN AT MODERATE RATES.

CHIEF OFFICES.
 TORONTO—BOURDREAU & GIBBS, Agents
 ST. JOHN N. B.—H. CHURR & Co., and M. & T.
 B. Robinson, Agents.
 HALIFAX, N. S.—W. B. McSweeney Agent.
 CHARLOTTETOWN, P. E. I.—A. S. Urquhart,
 Agent.
 WINNIPEG, MAN.—Robert Strang, and Feron,
 Shaw & Co. Agents.
 HAMILTON—James J. Walker, Agent.
 LONDON David Smith, Agent.
HEAD OFFICE, 179 St. James Street,
 MONTREAL
 Every reliance may be placed in the contracts of this company, as the capital is fully subscribed by the wealthiest capitalists of the country, and its past record for prompt and liberal payment of claims is of the best.
 Agents throughout the Dominion.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, March 27, 1884.

NAME OF COMPANY	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotation per ct.
British America Fire & Marine.....	10,000	5-6mos.	\$50	\$50	110 1/2
Canada Life	3,500	7 1/2-8mos.	400	50	400
Citizens, Fire, Life, Guarantee & Acc't	11,880	.....	100	22 1/2	.....
Confederation Life.....	5,000	5-6 mos.	100	10	250
Sun Life and Accident.....	5,000	4-6 mos.	100	12 1/2	200
Queen City Fire	2,000	10	50	10	.....
Western Assurance.....	20,000	6 6 mos.	40	20	120 122
Royal Canadian Insurance.....	20,000	0	100	20	.....
Accident Ins. Co. of North America.....	2500	3 per ct.	100	20	.....
Guarantee Co. of North America.....	13,000	3 per ct	50	10	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, March 10 1884.)

					Market value p. 100 share
Briton Life Association.....	50,000	10	1	1	.....
British Empire.....	.....	.....	.....	.....	.....
British & Foreign Marine.....	50,000	50	20	4	£21 18 3/4
Commercial Union Fire Life & Marine.	50,000	30	50	5	£41
Edinburgh Life.....	5,000	10	100	15	£18 1/2
Fire Insurance Association	100,000	5	£10	£2	£41
Guardian Fire and Life.....	20,000	13	100	50	30s 40s
Imperial Fire.....	12,000	£7 p. sh.	100	25	£130 £138
Lancashire Fire and Life.....	100,000	30	20	2	97s 6d 100s
Life Association of Scotland.....	10,000	15	40	8 1/2	£29
Lion Fire	500,000	..	10	2	17s 6d
Lion Life.....	92,000	..	10	2	15s 20s
London Assurance Corporation.....	35,802	48	25	12 1/2	£16 £56
London & Lancashire Life.....	10,000	10	10	1 7-20	35s 45s
Liverp'l & London & Globe Fire & Life	£391,752	70	20	2	21
Northern Fire & Life	30,000	70	100	5	£12 £14 1/2
North British & Mercantile Fire & Life	40,000	55	50	6 1/2	£26
Phoenix Fire.....	6,722	£21 p. s.	.....	.....	£217 £222
Queen Fire & Life.....	200,000	30	10	1	470
Royal Insurance Fire & Life	100,000	60	20	8	£20 1/2 £20 1/2
Scottish Commercial Fire & Life.....	125,000	22 1/2	10	1	£20 1/2 £26
Scottish Imperial Fire and Life.....	50,000	6	10	1	27s
Scottish Provincial Fire & Life	20,000	15	50	3	£13 1/2 £14 1/2
Scottish Union.....	.....	.....	.....	.....	£24 £215-16
Standard Life	10,000	5 1/2	50	12	£48 £49
Star Life.....	4,000	5 1/2	25	1 1/2	£16

Scottish Union and National INSURANCE CO'Y OF EDINBURGH, SCOTLAND.

ESTABLISHED 1824.

M. BENNETT, Jr.,

General Manager, North American Branch, Hartford, Conn.

CAPITAL, \$30,000,000
TOTAL ASSETS, 34,472,705
INVESTED FUNDS, 13,500,000
 Deposit with Dominion Government, market value, 125,000

WALTER KAVANACH, Resident-Agent,
 117 St. Francois Xavier Street, **MONTREAL.**

Mutual Marriage Aid Association of Canada,

Head Office, - - - Hamilton, Ont.,

INCORPORATED 1881.

Unquestionably the most popular institution of the day; and why? Because, at

COMPARATIVELY SMALL COST,

Provision is made for from \$100 to \$5,000 at Marriage.

Issue during past year, over - - - \$2,000,000.
 Benefits paid 1883 to date, - - - - \$70,000.

Our New Division B. offers inducements to all Classes. Among its advantages are Low Membership Fee, Small Annual Dues, Premiums of only \$2.00 per month, Endowment of 1 Certificate in ten years if not married, 15 days Grace before Cancellation, Extremely Low Cost of Carrying Certificate, High Rate of Benefit received, *undoubted Security.*
 For all information, address

WALTER B. WEBBER,
 Sec'y, Hamilton, Ont.
Or T. P. POWELL,
 236 1/2 St. James Street, Montreal. **ACE TS WANTED,**

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, I W. TATLEY.

PROVIDENT MUTUAL ASSOCIATION OF CANADA.

Incorporated by the Con. Stat. of Can., chap. 71 and amendments.

\$5,000 deposited in trust with Provincial Government, Nov. 20, 1883.

BOARD OF DIRECTORS.

President:—A. L. de Marligny, Esq., Cashier Jacques Cartier Bank. Vice-Presidents:—Hon. W. W. Lynch M.P.P., B. Globensky, Esq., Treasurer:—Arthur Gagnon, Esq., Directors:—L. H. Massue, Esq., M.P., J. L. Cassidy, Esq., merchant, J. McIntyre, Esq., merchant, M. Babcock, Esq., manufacturer, John L. Harris, Esq., Moncton, N.B., John Hopper, Esq.—J. J. Guerin, M.D., Medical Director.—Hon. Alex. Lacoste, Q.C., Senator, Legal Adviser.

JOHN HOPPER, General Agent.

SECTION 11.—Assembly Bill 130, passed March 30th, 1883. "The Provident Mutual Association of Canada shall be deemed to be an Association duly formed under the said chapter 71 of the Consolidated Statutes of Canada."
 Reserve fund to be invested in Dominion Bonds and deposited in trust with the Provincial Treasurer.

GENERAL OFFICE:—162 ST. JAMES STREET, MONTREAL, P. Q.

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, Sir A. T. GALT. Vice-President, 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.

THE LONDON GUARANTEE & ACCIDENT CO (LIMITED)

OF LONDON, ENGLAND.

CAPITAL, - - \$1,250,000.
Available Assets, \$807,506.50
Dominion Government Deposits, \$56,745.32
HEAD OFFICE FOR CANADA,
72 KING STREET EAST,
TORONTO.

Gentlemen of influence wanted in unrepresented districts.
A. T. McCORD, *Manager for Canada.*
CEO. H. PATTERSON, 264 St. James Street, Montreal, (General Agent, Province of Quebec.)

Legal.

Peterborough, Ont.

E. B. EDWARDS, BARRISTER, & C.,
HATTON & WOOD, BARRISTERS, SOLICITORS, & C.
C. W. Hatton. R. E. Wood, B.A.

Renfrew, Ont.

JOHN D. McDONALD, Barrister, Attorney-at-Law, & C., Official Assignee for the County of Renfrew, Office:—Raglan Street, opposite Smith & Stewart's Hardware Store.

Toronto.

JONES, MACKENZIE & LEONARD, BARRISTERS & SOLICITORS,
Canada Permanent Chambers, Toronto.
CLARENCE JONES. BEVERLY JONES*,
GEO. A. MACKENZIE. C. J. LEONARD*,
English Agent,
JONAS AP JONES, 99 Cannon Street, London.
*A Comm'r for N. Y., Illinois and other States.

Walkerton, Ont.

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

Waterloo, P. Q.

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

Woodstock, N. B.

A. PPLEBY & COURSER, Barristers and Attorneys at Law, Notaries, & C. Woodstock, N. B.
Special attention given to collections.

Insurance.

Established 1803.

IMPERIAL Fire Insurance Comp'y OF LONDON.

HEAD OFFICE FOR CANADA:

Montreal, No. 6 HOSPITAL Street.
RINTOUL BROS., Agents.

Subscribed Capital, . . . £1,600,000 Stg.
Paid-up Capital, . . . £700,000 Stg.
ASSETS, £2,222,552 St

QUEEN INSURANCE CO. OF ENGLAND.

FIRE AND LIFE.

Capital, £2,000,000 Stg.
INVESTED FUNDS.....£660,818.
FORBES & MUDGE,
Montreal,
Chief Agents in Canada.

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

MERCANTILE FIRE INSURANCE CO., WATERLOO, ONT.

Subscribed Capital, . . . \$200,000.00
Government Deposit, . . . 20,100.00
Losses promptly adjusted and paid.
L. E. BOWMAN, Esq., - - President.
P. H. SIMS, Esq., - - Secretary.
JAMES LOCKIE, Esq., - - Inspector.

PAYNE & McMEEKIN,
AGENTS FOR THE

Commercial Union Assurance Co., OF LONDON, ENGLAND, AND
Norwich & London Accident Insurance Association, OF NORWICH, ENGLAND.
Office, 197 1/2 James St., N., Hamilton,

Insurance.

NORTH AMERICAN LIFE INSURANCE CO'Y.,
Head Office - - TORONTO.

Guarantee Fund - - \$100,000
Deposited with Government, 50,000

HON. ALEX. MACKENZIE, M.P., President.
HON. ALEX. MORRIS, M.P.P., } Vice-Pres'ts.
JOHN L. BLATKIE, Esq., }
WILLIAM McCABE, Managing Director.

MONTREAL OFFICE,

183 ST. JAMES STREET.
CHARLES AULT, M. D.,
Manager Prov. Quebec.

Plate Glass Fronts Insured AGAINST BREAKAGE, AND Immediate Replacement

Furnished when Broken.
DOMINION PLATE GLASS INS. CO'Y,
A. RAMSAY & SON,
10 INSPECTOR ST.

Intercolonial Railway

WINTER ARRANGEMENT.

Commencing 10th Dec., 1883,

THROUGH EXPRESS PASSENGER TRAINS

run DAILY (Sunday excepted) as follows:

Leave Point Levi.....	7.30 A.M.
Arrive Riviere du Loup.....	12.05 P.M.
Trois Pistoles.....	1.15 "
Rimouski.....	3.00 "
Little Metis.....	4.11 "
Campbellton.....	7.50 "
Dalhousie.....	8.30 "
Bathurst.....	10.33 "
Newcastle.....	12.15 A.M.
Moucton.....	3.40 "
St. John.....	7.00 "
Halifax.....	12.10 P.M.

The Grand Trunk trains leaving Montreal at 10.00 P.M. connect at Chaudiere Junction with these trains.

The Trains to Halifax and St. John run through to their destinations on 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.

All trains are run by Eastern Standard Time.

THROUGH TICKETS may be obtained via rail and steamer to all points on the Lower St. Lawrence and in the Maritime Provinces.

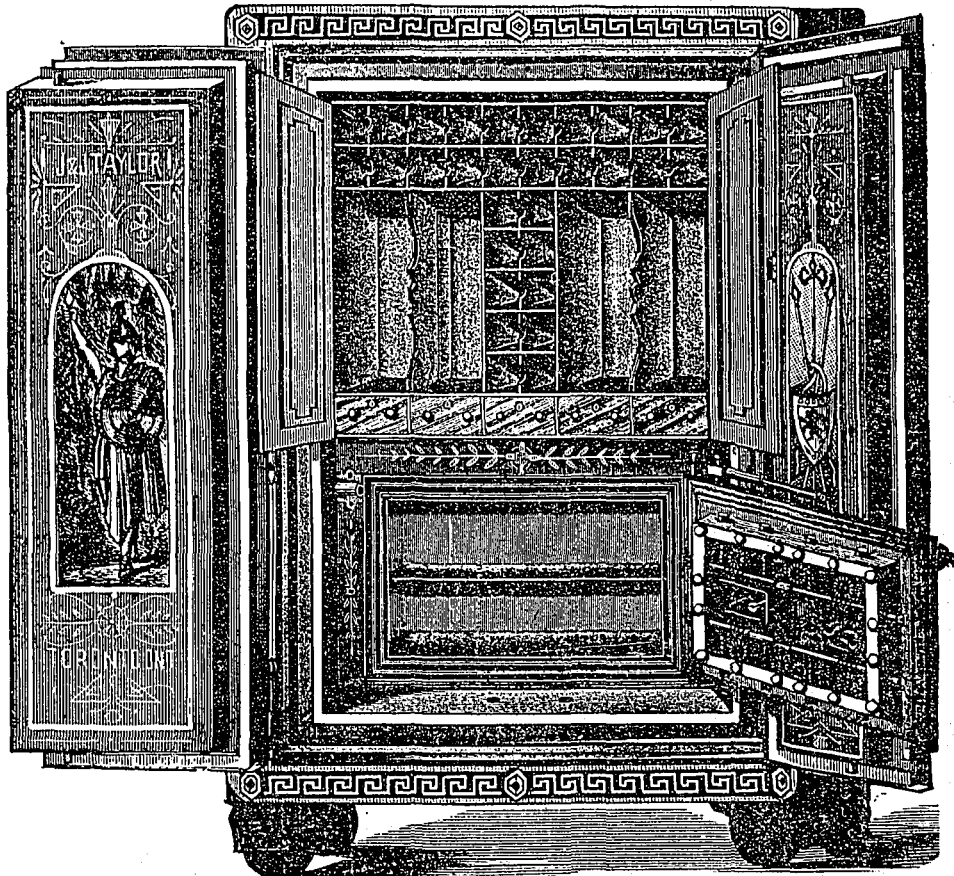
For Tickets and all information in regard to Passenger fares, rates of freight, train arrangements, &c., apply to

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

D. POTTINGER, Chief Superintendent,
Moncton, N.B., Dec. 7th, 1883.

J. & J. TAYLOR
TORONTO SAFE WORKS
TORONTO.
 117 & 119 Front St. East,

ESTABLISHED 1855.



ESTABLISHED 1855.

MANUFACTURERS OF ALL KINDS OF

FIRE AND BURGLAR PROOF SAFES,

Steel Vaults, Vault Doors, Combination Locks, Prison Locks, and all kinds of
 Fire and Burglar Proof Securities.

The only manufacturers of Fire Proof Safes with Non-conducting Steel Flange Doors, which have been demonstrated by actual tests to be the best fire resisting Safes now made.

Messrs. J. & J. TAYLOR,

Toronto, Ont.

Charlottetown, P. E. I., Feb. 29, 1884.

GENTLEMEN,

I have much pleasure in stating that the No. 1 round cornered safe, with your *new patent flange*, purchased from you in September, 1883, proved to be thoroughly fire-proof. My store was burnt with others in the large fire that visited this town on the 20th inst., and the safe, with my stock, etc., was burnt. The safe I may say was *red hot*, so that the *handles and deal* were burnt off, and the outside of the safe was warped and scaled by the heat; but on opening I found everything inside in *good order*, and the writing is as legible as when first written. I have every confidence in recommending your safe to any requiring protection of that kind.

Yours truly,

S. T. NELMES,