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# THE TRADE REVIEW.

VOL. I.

MONTREAL, FRIDAY, DECEMBER 22, 1865.

No. 49.

**ANGUS & LOGAN,**  
PAPER MANUFACTURERS AND  
WHOLESALE STATIONERS, 354 St. Paul st.  
1-ly

**H. W. IRELAND,**  
NAIL AND METAL BROKER,  
Agent for Cut-Nail and Spike Manufacturers.  
1-ly 236 St. Paul st., Montreal.

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

**EDWARD MITTLAND, TYLÉE & CO.,**  
WHOLESALE WINE, GENERAL  
and COMMISSION MERCHANTS,  
8-ly 10 Hospital st.

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

**JOHN RHYNAS,**  
COMMISSION AND SHIPPING  
MERCHANT, Montreal.—Cash advances made  
on Consignments to myself, or to friends in England.  
1-ly

**BACON, CLARKE & CO.,**  
IMPORTERS OF WINES, SPIRITS  
CIGARS, &c.,  
St. Peter street, opposite St. Sacrament street,  
MONTREAL  
6-ly

**JOHN DOUGALL & CO.,**  
COMMISSION MERCHANTS, for  
the Purchase and Sale of Produce, principally  
Flour, Butter, Ashes and Pork.

**JOHN DOUGALL & CO.,**  
Leather Commission Merchants.

**FOR SALE,—**  
Herrings, Cod Oil, Soda Ash, Potash Kettles,  
&c.  
1-ly JOHN DOUGALL & CO.

**JAMES DOUGLAS & CO.,**  
DEALERS IN TEAS AND TOBAC-  
COS; attend to sales of Butter, &c., &c.  
1-ly 236 St. Paul st., Montreal.

**WALTER MARRIAGE,**  
WHOLESALE AGENT, AND IM-  
PORTER of ENGLISH GROCERIES,  
1-ly 22 Lemoine st., Montreal.

**B HUTCHINS,**  
COMMISSION MERCHANT,  
AND  
IMPORTER OF GENERAL GROCERIES,  
5-ly 88 McGill street, MONTREAL.

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

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

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

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

**THOMAS HOBSON & CO.,**  
PRODUCE AND COMMISSION  
MERCHANTS, Commissioners street, Montreal.  
Consignments of Flour, Pork, Butter, Lard, Tallow,  
Ashes, and all Descriptions of Produce, promptly  
realized. 5-ly

**BROWN & CHILDS,**  
MANUFACTURERS OF BOOTS,  
SHOES, AND LEATHER, Montreal.  
OFFICE and WAREHOUSE—Corner St. Peter and  
Lemoine sts.  
MANUFACTORY—Corner Queen and Ottawa sts.  
TANNERY—Corner Bonaventure and Canning sts.

THE articles manufactured by us are under one  
general superintendence during the whole process of  
manufacture, beginning with the raw hide, and end-  
ing with the finished boot and shoe. By this arrange-  
ment we secure uniform quality throughout.

Orders received by post promptly executed: and  
should the goods sent not be approved of, they may  
be returned at our expense.

To occupy the extensive facilities which we have at  
our command for the manufacture of Boots and Shoes,  
it is necessary that we should send goods to all sec-  
tions of the Province, however remote; every incen-  
tive allowable in commerce will be granted to this  
end. 1-ly

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

**FOR SALE.**  
Olive Oil, in qr. casks, Coal Oil, Cedar Creek,  
Hemlock Sole Leather, Spanish Sole Leather,  
Waxed Upper, Waxed Calf,  
Pebbled Calf, Prime Mess Beef in tierces,  
Prime, Prime Mess and Mess Pork,  
Butter in tinnets and kegs,  
Upper Canada Leaf Tobacco,

Flour, Superfine, } of well known brands.  
Flour, Extra, }  
Flour, Superior Extra. }

**THOMAS W. RAPHAEL,**  
15 St. Nicholas Street.  
1-ly Agent for Hamilton Powder Company.

**LINTON & COOPER,**  
MANUFACTURERS AND WHOLE-  
SALE DEALERS IN BOOTS AND SHOES,  
306, 308 & 310 St. Paul st., Montreal.

We invite the attention of Merchants, East and West,  
to our large and varied stock of Boots and Shoes now  
on hand, and in process of manufacture for the Spring  
trade. Goods in every conceivable style will be found  
in our establishment, from the finest Kid or Satin  
Gaiter, to the strongest Stog or Hungarian Boot.  
Men's, Boys', Youths', Ladies', Misses' and Children's  
wear, in over 200 different patterns. Special notice is  
requested to the fact that all our goods are *hand-made*,  
and of the very best material. The introduction of  
Pegging Machines having thrown a large number of  
workmen out of employment, and consequently re-  
duced the cost of labor, we are thereby enabled to  
manufacture neater and more substantial Boots and  
Shoes, at no greater cost than if made by machinery;  
and are prepared to offer the choicest goods at the  
very lowest possible figures.

Orders personally or by Post, will have our immedi-  
ate and most careful attention. 1-ly

**J. TIFFIN & SONS,**  
GENERAL MERCHANTS, IMPORT-  
ERS OF TEAS, SUGARS, and GENERAL GRO-  
CERIES, WINES, BRANDY, &c., Nos. 184 and 186 St.  
Paul st., and 49 and 50 Commissioners st.

Offer for sale several Invoices fresh Teas just received  
per Steamers, consisting of:

Imperial Gunpowder. Japan, Colored  
Old Hyson. and Uncolored.  
Young Hyson. Oolong.  
Hyson Twankay. Souchong.  
Twankay.

Also several Invoices FRESH TEAS, just received  
per Steamer via Portland, together with a full assort-  
ment of other STAPLE and GENERAL GROCERIES.

Also 200 hds. Choice Porto Rico Sugar; and  
250 hds. } Prime Retailing Molasses.  
50 tierces }

10th August, 1865. 1-ly

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

**DAVID ROBERTSON,**  
IMPORTER TEAS, TOBACCO, AND  
General GROCERIES, 24 St. Peter st., Montreal.  
1-ly

**REUTER, LIONAIS & CO.,**  
IMPORTERS OF WINES  
AND SPIRITS, 11 and 13 Hospital st., Montreal.  
1-ly

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

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

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

**HALL, KAY & CO.**  
HAVE FOR SALE—  
A large and well assorted Stock of CHARCOAL,  
COKE and TERNE TIN PLATES.

—ALSO—  
CANADA PLATES, various brands.  
Young's BUILDINGS,  
McGill Street,  
Montreal.  
1-ly

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

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

**A. RAMSAY & SON,**  
IMPORTERS OF WINDOW GLASS,  
OILS, PAINTS, &c., 21, 23, & 25 Beccollet st., Montreal.  
1-ly

**McMILLAN & CARSON,**  
IMPORTERS AND MANUFACTU-  
RERS OF CLOTHING, Wholesale, have con-  
stantly on hand a very carefully manufactured Stock  
of Ready-made Clothing, suitable for the country  
trade.  
Merchants are respectfully requested to call and  
examine.  
1-ly No. 86 McGill st., Montreal.

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

**I. L. BANGS & CO.,**  
(Successors to T. L. Steele & Co.)  
MANUFACTURERS OF FELT,  
COMPOSITION, AND GRAVEL ROOFING,  
ENGLISH FELT ROOFING, &c.,  
Keep constantly on hand FELT COMPOSITION, &c.  
Parties building, in any part of Canada, can be sup-  
plied with the requisite materials; also, a Competent  
Workman to apply the same.  
Office, No. 5 Place d'Armes Hill, opposite City Bank,  
MONTREAL. 1-ly

**A. H. FORBES,**  
IMPORTER OF IRON, ALL KINDS  
of HEAVY HARDWARE, &c. Has always in  
stock Iron Tubes for Gas, Boiler Tubes, Horse Nails,  
Sofa Springs, &c.  
Drain Pipes, Fire Bricks all shapes, Roman and  
other Cements, Caithness Paving-Stones, Hearths,  
Burr Blocks for Millstones, Bolting Cloths, Terra  
Cotta Vases, Fountains, Chimney-Tops, &c., &c.  
1-ly Queen st. Montreal

**FROTHINGHAM & WORKMAN**  
**IRON, STEEL, AND HARDWARE**  
 MERCHANTS, ST. PAUL STREET.  
 Opposite the Custom House Sq.,  
 10-1y Montreal.

**CRATHERN & CAVERHILL,**  
**IMPORTERS OF HARDWARE,**  
 IRON, STEEL, TIN PLATES, &c., WINDOW  
 GLASS, PAINTS & OILS, 197 St. Paul st., Montreal.  
 Agents, Victoria Rope Walk, Vieille Montagne Zinc  
 Company. 2-1y

**A. A. BARBER & CO.,**  
**WHOLESALE IMPORTERS OF**  
**HARDWARE,**  
 4-1y Nos. 23 and 25 St. Sacramento st.

**EVANS & EVANS,**  
**WHOLESALE HARDWARE**  
 MERCHANTS, MONTREAL.  
 AGENTS FOR  
**HARE'S CELEBRATED PAINTS AND COLORS.**

AGENTS FOR  
**CURTISS & HARVEY'S POWDER.**  
 7-1y 263 St. Paul street, Montreal.

**CHOICE PORTO RICO, BARBADOS, AND**  
**CUBA SUGARS.**

**THE** Subscribers are now landing, and  
 have in Store:

250 hhd's } Choice Muscovado SUGAR.  
 112 brls. }  
 200 puns " Cienfuegos SYRUP.  
 20 " Cuba Rum, strong, proof, and fine flavour  
 15 hhd's United Vineyard Proprietors' Brandy,  
 pale and dark.  
 Bags Pimento, Jamaica Limo Juice, &c., &c.

**MITCHELL, KINNEAR & CO.,**  
 No. 5 St. Helen street.  
 28th July, 1865. 1-1y

**HENRY J. GRAB,**  
**COMMISSION MERCHANT,**  
 Importer and Dealer in Teas, General Groceries  
 Havana and German Cigars. Agent for Dunville's  
 Belfast Old Irish Whiskey, 43 St. Peter st., Montreal.  
 4-1y

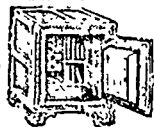
**JEFFERY BROTHERS & CO**  
**GENERAL AND COMMISSION**  
**MERCHANTS, 41 St. Sacramento st., Montreal.**  
 2-1y

**JOHN Q. ADAMS. | R. J. KIMBALL | E. D. MOORE.**  
**ADAMS, KIMBALL & MOORE,**  
**BANKERS AND BROKERS,**  
 No. 7 New Street, four doors from Wall Street,  
 NEW YORK.  
 Government Securities, Stocks, Bonds, Gold and  
 Foreign Exchange, bought and Sold on  
 Commission.  
 Four per cent. Interest allowed on Deposits, subject to  
 Draft.  
 Collections made on all parts of the United States and  
 Canadas.

REFERENCES.  
 American Exchange Bank, New York.  
 H. A. Smyth, Pres. Cent. Nat. Bank, New York  
 Duncan Sherman & Co., New York.  
 J. D. Sedgwick, Esq., Binghamton, New York.  
 Mechanics Bank, New York.  
 G. H. & L. Lullin, Chicago, Ill.  
 Allen Copp & Nisbet, St. Louis, Mo.  
 C. S. Gzowski & Co., Toronto, C.W.  
 Ontario Bank, Toronto, C.W.  
 Molsana Bank, Montreal, C.E.  
 His Excellency W. A. Buckingham, Gov. Conn.  
 43-47

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

**KERSHAW & EDWARDS,**



ESTABLISHED YEAR 1838.

**IMPROVED FIRE PROOF SAFE.**

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

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

We also manufacture Patent Combination Bank  
 Locks, and the most modern Bank and other securi-  
 ties.

Lists of sizes and prices mailed on application.

**KERSHAW & EDWARDS,**  
 1-1y 82, 84 & 86, St. Francois Xavier street, Montreal.

**FURS, HATS, BUCK MITTS, &c.**  
**GREENE & SONS**  
**INVITE inspection to their FALL**  
**STOCK of**  
**LADIES' FURS, MEN'S WOOL HATS,**  
**MEN'S FURS, BOYS' FANCY HATS,**  
**BUFFALO ROBES, WHITNEY CAPS,**  
**BUCK MITTS, &c. SILK HATS,**  
**FURS, SKINS, &c.**

**HAT and CAP TRIMMINGS, &c.**

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

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

Orders promptly executed.  
**GREENE & SONS,**  
 1-1y Montreal.

**DAVID E. MACLEAN & CO.,**  
**PRODUCE, COMMISSION MER-**  
**CHANTS AND SHIPPERS.** Advances made on  
 all descriptions of Produce, either for sale in this mar-  
 ket, or shipment. No. 3 St. Nicholas street, Montreal.  
**DAVID E. MACLEAN BENJ HAGAMAN**  
 1-1y THOS. C. CHISHOLM.

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

**CIGARS.—HAVANA,**  
**GERMAN,**  
**DOMESTIC.**  
**WEST & BROTHERS,**  
 1-1y Montreal.

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

**CHARLES G. DAGG,**  
**IMPORTER AND WHOLESALE**  
**DEALER in British and Canadian Stationery**  
 Goods, Writing Papers, Wrapping Papers, Envelopes,  
 Steel Pens, Inks, Pocket Books, Trivets, &c.; also,  
 Account Book Manufacturer, Publisher of the National  
 Series of School Books, Canadian and Progressive  
 School Copy Books, Bookbinder, &c. MANUFAC-  
 TURED FOR, AND NOW IN STOCK, several hun-  
 dred reams each, of Manila, Brown, Tea, and Coffee  
 Papers, all sizes. Several tons Straw Wrapping  
 Papers, all sizes. The above goods will be sold at  
 very low prices, and a liberal discount will be allowed  
 to CASH BUYERS.  
 37 St. Francois Xavier street, Montreal.  
 Montreal, Feb. 27th, 1865. 7-1y

**MULHOLLAND & BAKER, IRON**  
**AND HARDWARE MERCHANTS,** offer for  
 sale **PIG IRON,** Scotch (chiefly Govan), Best  
 Refined English, Swedes and Three Rivers IRON;  
 Hoops, Bands, and Sheets of all sizes; **BOILER**  
**PLATES,** of best brands and sizes; Firths & Sons' Cast  
**STEEL,** Spring, Sleigh-shoe, and other steel; Cut,  
 Pressed, and Wrought **NAILS,** and the celebrated **F**  
**HORSE NAILS.** AXES of their own and other  
 approved brands. A complete assortment of **HEAVY**  
**GOODS,** Chans, Anvils, Vices, &c. An extensive  
 assortment of most valuable **CUTLERY, SHELF**  
**GOODS in great variety,** of English, French, German,  
 and American make. **GLASS, PUTTY, OILS, &c**  
**CORDAGE; LEATHER, and RUBBER BELTING**  
 Also, a first class **SHAPING MACHINE** made by  
 Smith, Beacock & Tannet, of Leeds, England, will  
 plane or shape a flat surface 48 x 12 inches, will plane  
 circular work to 30 in. dia. by 12 inches broad, will  
 plane any angle or curve, cost £90 sterling in Leeds  
 and has been only a short time in use.

243 St. Paul street,  
 1-1y Yard entrance St. Francois Xavier street.

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

**HUA & RICHARDSON,**  
**LEATHER IMPORTERS AND**  
**COMMISSION MERCHANTS,** have always in  
 Stock an excellent assortment of **FRENCH CALFS,**  
**KIDS and PATENTS, &c.** Also a large supply of O.  
 L. Richardson & Sons' Spanish Sole and Slaughter  
 Leather, for which they are agents in Canada.  
 Consignments of leather respectfully solicited  
 Sole Agents for Alexander's Kid Gloves.  
**HUA & RICHARDSON,**  
 1-1y St. Peter st., Montreal.

**LEEMING & BUCHANAN,**  
**PRODUCE AND COMMISSION**  
**MERCHANTS.**  
 St. Nicholas street, Montreal.  
 Special attention devoted to the Sale and Shipment  
 of **FLAX,** and liberal Advances made on consign-  
 ments of either Fibre or Seed.

**SINCLAIR, JACK & CO.,**  
**WHOLESALE GROCERS AND**  
**COMMISSION MERCHANTS, St. Andrew's**  
**Buildings, St. Peter street, Montreal.**

Cor hand, a large Stock of **TEAS**  
**COFFEES, RS, MOLASSES, SYRUPS, TO-**  
**BACCOS, DRIED FRUITS, &c., &c.**  
 Consignments of **BUTTER, PORK, FLOUR,**  
**WHEAT,** and other products solicited.

The Sale of **POT and PEARL ASHES** shall have  
 the very best and most prompt attention.  
 Agents for COOTE'S celebrated **GROND ROCK**  
**SALT,** for Dairy and Table use.

1-1y  
**MESSRS. BAUKHAGE, BEAK & CO.**  
**WHOLESALE IMPORTERS OF**  
**DRY AND FANCY GOODS,** have the  
 pleasure of announcing to their Customers and  
 the trade, that they have removed to 481 St. Paul  
 street, a new spacious building, opposite Messrs  
 Andrew Robertson & Co., and Thos. May.  
 They beg to draw the attention of Buyers to their  
 well assorted and selected Spring Stock.

**KERR & FINDLAY,**  
**WHOLESALE CONFECTIONERS,**  
 Manufacturers of Gum Drops, Chocolate, and  
 other Cream Drops, &c., &c.  
 2-1y 516 St. Paul st., Montreal

**CONVERSE, COLSON & LAMB,  
COMMISSION MERCHANTS,  
TEA DEALERS AND IMPORTERS**

**OF  
GENERAL GROCERIES, LIQUORS, CIGARS, &c.,**  
Corner of Hospital and St. John Streets, Montreal.  
Offer for sale a large assortment of FRESH TEAS,  
now arriving from England, per Steamers via Port-  
land; comprising, Hysons, Young Hysons, Imperials,  
Gunpowders, Colored and Uncolored Japans, Cong-  
gous, Souchongs, and Scented Teas, and their usual  
variety of Coffees, Tobaccos, Wines, Brandies, Cigars,  
&c. 1-ly

ESTABLISHED 1842.

**STEAM MADE CONFECTIONERY.**

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

Manufactured and sold at his New Lock, erected on  
the Old Stand, 243 (New No. 391) No. e Dame Street.  
**CHARLES ALEXANDER,**  
Wholesale and Retail Confectioner.  
15-ly

FITZPATRICK & MOORE,

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

SMITH & McCULLOCH,

**MANUFACTURERS' AGENTS  
AND GENERAL MERCHANTS,**

Importers to order of China, Glass, and Earthen-  
ware; Japanned and Tinware; Hardware and Electro-  
Plate; Plumbers; Photographists; and Chemists'  
Ware; Iron Stable Furniture; Encaustic Flooring  
Tiles, &c., &c.

We are now receiving our Spring consignments of  
China Tea and Breakfast Sets; White Granite and  
Printed Dinner and Toilet Ware. Lumber, Wines,  
Lamp Chimneys, etc. which we offer for Sale to the  
Trade in original packages.

Office, Sample Rooms, and Warehouse:  
1-ly 18 AND 20 HOSPITAL STREET, MONTREAL.

**JUST LANDED,  
EX "HIBERNIAN,"  
FIFTY BALES COTTON YARN.**

This Yarn is made from American Cotton, and is  
superior in quality to any Yarn in the market  
Numbers and Weight guaranteed.  
**ALEX. WALKER,**  
4-ly Montreal.

JAMES LOCKHART,

**COMMISSION MERCHANT AND  
MANUFACTURERS' AGENT, No. 3 St. Sacra-  
ment street, Montreal.**

**NOTICE.**

**THE** Subscriber begs leave to intimate  
that, having been enabled to resume the business  
of his late firm, he has this day associated with him  
Mr. JOHN COWAN, and Mr. WALTER R. WONHAM,  
who for many years have been connected with him in  
its management.  
The business will be continued under the same name  
and style as heretofore.  
**HENRY CHAPMAN.**  
Montreal, November 1, 1865.

**HENRY CHAPMAN & CO.,**

**IMPORTERS OF  
GROCERIES, TEAS, WINES, LIQUORS, CIGARS,  
TOBACCOS, &c., &c.**

AND

**GENERAL COMMISSION MERCHANTS,  
LLOYD'S AGENTS, &c., &c**

St. John Street, Montreal. 43-ly  
November, 1866.

**PENITENTIARY BOOTS AND SHOES.**

**THE** Subscriber, having been appointed  
Agent in Montreal for the Sale of these Goods, is  
now prepared to take orders, which will be filled care-  
fully, and with despatch.

**A. McK. COCHRANE,**  
494 to 498 St. Paul Street.  
31-ly

**FALL TRADE, 1865.**

**OUR STOCK will be  
COMPLETE IN EVERY DEPARTMENT,  
BY THE  
TWENTY-FIRST OF AUGUST.  
THOMSON, CLAXTON & CO.**  
5-ly

**GEORGE OFFORD & CO.,**

Contractors for Contract Labor at the Provincial  
Penitentiary.

**MANUFACTURERS AND WHOLE-  
SALE DEALERS in every description of BOOTS and  
SHOES, made almost exclusively by hand.  
All orders will receive prompt attention.  
5-ly Offices and Warehouse—Kingston, C. W.**

**LIDLAW, MIDDLETON & CO.,**  
Commission Merchants and Shipping Agents,  
Montreal. 21-ly

**ROBERTSON & BEATTIE,  
IMPORTERS, WHOLESALE GRO-  
CERS, and General Commission Merchants, corner  
McGill and College streets, Montreal. 8-ly**

**ROBERT CROOKS & CO.,  
COMMISSION MERCHANTS,  
LIVERPOOL, ENGLAND.**

Execute Canadian Orders on the best terms, giving  
special attention to the Grocery Department. They  
make liberal Advances on Produce consigned to them,  
and give prompt dispatch to the Forwarding and  
Insurance of Goods. 10-ly

**DUNDAS.**

**OSLER & BEGUE,**

**BARRISTERS AND ATTORNEYS  
AT LAW,**

*Solicitors in Chancery, Notaries and Conveyancers,*  
DUNDAS, C. W.  
OFFICE:—Moore's Buildings, Main Street.  
B. B. OSLER, LL.B. T. H. A. BEGUE, LL.B.  
19-ly

**SUGAR! SUGAR! SUGAR!**

162 hhds Primo Cuba, just received, ex "Our Maggio,"  
from Guantanamo  
68 hhds }  
130 brls } Choico Barbados, ex "Express"  
18 bags }  
—ALSO—  
133 brls Extra No. 1 Fat Split Herrings  
18 hhds United Vineyard Proprietors Brandy, vin-  
tago 1863 (in bond)  
20 bags Pimento, &c., &c.  
For Sale by  
**MITCHELL, KINNEAR & CO.,**  
No. 7 St. Helen Street.  
Montreal, 7th December, 1865.

**KINGAN & KINLOCH,**

**IMPORTERS AND GENERAL  
WHOLESALE GROCERS, and Commission Mer-  
chants, corner St. Sacrament and St. Peter streets,  
Montreal.  
Wm. KINLOCH. W. B. LINDSAY.  
8-ly**

**THOMAS MAY & CO., IMPORTERS  
of STRAW and FANCY DRY GOODS, 280 St.  
Paul, and 165 Commissioners street, Montreal. 6-ly**

**F. H. SIMMS**

**MONTREAL IRON WORKS,**

**MANUFACTURES to Order, and has  
in Stock, Carrnago Bolts of all sizes, Nuts and  
Bolts of every description, Rivets, Lifting Jacks,  
Ratchet Braces, Copying Presses, &c., &c. 8-ly**

**W. F. LEWIS & CO.,**

**WINE AND SPIRIT MERCHANTS,  
St Peter st., Montreal. 2-ly**

**C. E. SEYMOUR,**

*Leather and General Commission Merchant,*  
46- 882 St. Paul Street, Montreal.

**W. J. STEWART,**

*SOLE AGENT FOR*  
Wm. CLARK & SONS, Needle and Fish Hook Manu-  
facturers,  
Mount Pleasant Mills, Redditch, England.  
46-2, 18 315 St. Paul Street, Montreal.

**A. ROBERTSON & CO.**

**ARE** receiving, ex "Hibernian," (now  
in Port,) and following Steamers—  
2000 pieces Grey Cottons  
500 do White do  
2000 do Prints  
—ALSO—

A large assortment of Dress Goods, Cobourgs, Belt,  
Trimming and Oriental Ribbons, Shepherd Wool  
Shawls, Cotton Ticks, Striped Shirtings, Denims,  
Hollands, Canada Bagging, 8-4 Cotton Sheetings, &c.,  
which they offer for sale at a low advance.  
478 St. Paul Street.  
Montreal, 25th October, 1865.

**FOLINGSBY & WILLIAMSON.**

**PRODUCE, COMMISSION MER-  
CHANTS, and SHIPPERS, Nos. 17, 19, and 23  
William street, Montreal. Advances made on Con-  
signments of Produce or General Merchandise for sale  
in this market, or for shipment. Personal attention  
given to the sale or purchase of same. 16-**

**DAVID MORRICE & CO.,**

**PRODUCE & GENERAL COMMIS-  
SION MERCHANTS,  
Shipping and Forwarding Agents, &c.,  
62 St. PETER STREET, MONTREAL.**

**REFERENCES:**

**ANGUS CAMERON, Esq.,** Pres. Toronto Bank.  
**E. H. RUTHERFORD, Esq.,** Vice-Pres. Upper Canada  
Bank.  
Messrs. **JOSEPH MACFAY, Bros.,** Montreal.  
Messrs. **Wm. STEPHEN & Co.,** Montreal.  
Hon. **Wm. McMASTER, Toronto.**  
Messrs. **BRYCE, McMURRICH & Co., Toronto.**  
" **Wm. ROSS & Co.,** "  
" **Geo. MICHIE & Co.,** "  
" **D. McINNES & Co., Hamilton.**

Consignments solicited. Returns made on day of  
sale.  
Consignees may draw against property at two-thirds  
Montreal market price at time, which will be accepted  
only when accompanied by bills lading, railroad, or  
other receipts.  
Cash advances made on Warehouse receipts of Flour,  
Grain, Pork, Ashes, and general Produce.  
July 21, 1864.

**FOULDS & HODGSON,**

**IMPORTERS OF**

Grey Cottons,	Laces,	Spools,
White Shirtings,	Blondes,	Pins
Regattas,	Handkerchiefs,	Needles,
Prints,	Fancy Dresses,	Tapes,
Bed Ticks,	Umbrellas,	Buttons,
Denims,	Parasols,	Combs,
Silestias,	Shawls,	Brushes,
Cobourgs,	Hoop Skirts,	Hair Oils,
Orleans,	Table Oil Cloths,	Colognes,
Deo Laines,	Yarns,	Soaps,
White Muslins,	Battings,	Stationery,
Jeans,	Silks,	Brooches,
Moleskins,	Velvets,	Spectacles,
Flannels,	Linen Threads,	Dolls,
Blankets,	Playing Cards,	Mirrors,
Cloths,	Jewellery,	Razors,
Tweeds,	Tea Trays,	Pocket Knives,
Vestings,	Snuff Boxes,	Table Knives,
Hosiery,	Pipes,	Chaplets,
Gloves,	Toys,	Crosses,
Braces,	Bag Purses,	Marbles,
Ribbons,	Pencils,	Slates.

And a large variety of other Fancy and Staple Goods  
**WHOLESALE**

Perhaps the largest assortment of Goods suitable  
for a General Country Store of any house in the  
Province.  
368 and 370 St. Paul Street, Montreal. 15-ly

**W. & F. P. CURRIE & CO.,**

**IMPORTERS of PIG and BAR IRON,**  
Paints, Putty, &c., Iron Tubes for Gas, Water or  
Steam, Lap-Welded Boiler Tubes, Drain Pipes, Vent  
Linings, Chimney Tops, Roman Cement, Water Lime,  
Fire Bricks, Fire Clay, &c., &c.  
Young's Buildings, McGill & Grey Nun sts., Montreal.  
1st November, 1865. 12-ly

**ESTABLISHED 1837.**

**BRITANNIA LIFE ASSURANCE**

**COMPANY, 1 Princes street, Bank of England  
London.** Empowered by special Act of Parliament  
& Vic. cap. 9.—**NOTICE** is hereby given that **JOSEPH  
JONES, Esquire, Coroner** has been appointed Agent  
to this Company for Montreal. Detailed prospectuses  
and all requisite information as to the mode of effecting  
Assurance may be obtained on application to the Resi-  
dent Agent, at his office, 34 1/2 Little St. James street,  
Montreal.

Medical Referee—**JOHN REDDY, M.D.**  
1-ly **ANDREW FRANCIS, Secretary.**

LIFE AND GUARANTEE ASSURANCE.

THE EUROPEAN ASSURANCE SOCIETY, Empowered, by Special Acts of British and Canadian Parliaments.

HEAD OFFICE IN CANADA—MONTREAL

In addition to Life Assurance, this Society issues Bonds of Security for persons holding GOVERNMENT, or other situations of trust.

LIFE DEPARTMENT.—Persons for whom this Society is Surety, can Assure their lives at considerably reduced rates.

Life Policy-holders in this Society can avail themselves of the Society's Surety-ship, to a proportionate amount at any time, free of expense.

All Premiums received in Canada, invested in the Province.

EDWARD RAWLINGS, Secretary.

THE LIVERPOOL AND LONDON AND GLOBE INSURANCE CO.

Chief Offices.—Liverpool, London, Montreal.

CANADA BOARD OF DIRECTORS.

T. B. Anderson, Esq., chairman, (Pres. B. of Montreal) Alex. Simpson, Esq., Dep. chairman, (Ch. Ontario Bk.) Henry Starnes, Esq., (Manager Ontario Bank) Henry Chapman, Esq., (mer.) R. S. Fyfe, Esq., (mer.) E. H. King, Esq., (General manager Bk of Montreal)

Capital paid up \$1,350,000. Reserved surplus fund, \$5,000,000. Life Department Reserve \$7,250,000. Un-divided Profit \$1,050,000; Total Funds in hand \$15,250,000.

Revenue of the Comp'y.—Fire Premiums \$2,900,000. Life Premiums \$1,050,000. Interest on Investments \$500,000; Total Income, 1893, \$4,750,000.

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

Head office, Canada Branch, Company's buildings, PLACE D'ARMES, MONTREAL.

G. F. C. SMITH, Res. Secretary.

READY-MADE CLOTHING.

RINGLAND, EWART & CO., IMPORTERS OF

DRY GOODS, &c.

Are giving special attention to the READY-MADE CLOTHING; and our Fall Goods, for style, quality and finish, will be second to none in the Province.

Our Travellers will call on buyers in every section of Upper and Lower Canada, and we advise those wanting goods got up with taste, and suitable for a Canadian climate, not to purchase before examining our samples.

GENTS' HABERDASHERY.—This department will comprise the latest novelties.

HOSIERY AND GLOVES.—A full stock of plain and fancy.

LEICESTER KNITTED GOODS, in great variety

422 ST PAUL STREET,

MONTREAL.

THE COMMERCIAL UNION ASSURANCE COMPANY,

Chief Office, 19 Cornhill, London, England.

Capital, \$12,000,000. Invested, over \$2,000,000

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

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

MORLAND, WATSON & CO., General Agents for Canada

FRED COLE, Secretary

Office, 385 and 387 St. Paul street, Montreal

Surveyor—H. MUNRO, Montreal

Inspector of Agencies—F. C. LIVINGSTON, P.L.S.

6-1y

THE COLONIAL LIFE ASSURANCE COMPANY.

CAPITAL—ONE MILLION POUNDS, STERLING.

Head Offices—Edinburgh and Montreal.

Manager for Canada, W. M. Ramsay

Inspector of Agencies, R. Bull

Income of Company, - - - - - 4111 \$24 8/6

Accumulated Fund, - - - - - 655 7/3

Unconditional policies granted. Claims settled without delay and liberally.

No expenses connected with obtaining policies

Profits divided every five years. As an example of the additions to policies by profits—A policy taken out in 1847 for £1,000 is now increased to £1,310.

Agencies in every Town in Canada.

W. M. RAMSAY, Manager for Canada.

10-1y Montreal, 19 Great St. James street,

THE HOME AND COLONIAL ASSURANCE COMPANY, Limited.

Chief Office, 69 Cornhill, London, England.

Authorized Capital, \$10,000,000. Issued \$5,000,000.

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

Losses promptly and liberally adjusted without reference to England. General Agents for Canada,

MESSRS. TAYLOR BROTHERS.

All Premiums received in Canada, invested in the Province.

HEAD OFFICE—CANADA BRANCH,

Nos. 13 and 15 Merchants' Exchange, Montreal.

TAYLOR BROTHERS,

Brokers for sale and purchase of Stocks, Securities and Real Estate.

Brokers and Commission Merchants for purchase and sale of Produce.

Special Correspondents for the Merchant Banking Company of London (Limited).

Nos. 13 and 15 Merchants' Exchange, Montreal

10-1y

WILLIAM NIVIN & CO.,

COMMISSION MERCHANTS AND SHIPPING AGENTS,

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

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

Montreal, St. Sacrament and St. Nicholas streets.

1-1y

THE TRADE REVIEW.

MONTREAL, FRIDAY, DECEMBER 22, 1895.

MORE LIGHT WANTED.

THE Cabinet Council, which met at Ottawa last week, went into consideration of the Reciprocity Treaty at great length, and it is understood that after the holidays a deputation will proceed to Washington to continue the negotiations which Messrs. Galt and Howland have already begun. This looks like work on the part of the government, and we hail it with satisfaction as a step in the right direction

The great difficulty which bars the way to a new Treaty is the want of authentic information among the people of the United States as to the working of the present arrangements. The Detroit Convention fully proved this fact, although composed principally of commercial men and many of them of excellent abilities and attainments. They seemed quite astonished when the Hon. JOSEPH HOWE so eloquently gave fact upon fact proving how many advantages the Treaty had secured to them. Mr HOWE'S Speech seemed to carry everything before it—and why? Simply because the great majority present had been stuffed with the idea that Canada derived all the benefit and because our eloquent fellow colonist proved to them how completely they had been mistaken

Up to the present time, the Provincial Government has done nothing to inform the public mind of the United States as to the real facts of the case. We are informed, and we are quite assured of the correctness of the information that the Hon Mr Galt takes the ground that no action in this respect should be taken by Canada unless strongly adverse efforts are put forth by the Treaty's opponents. We entirely dissent from this policy. Recent enquiries in New-York have shown to us that thousands never even heard of Mr HOWE'S Speech, and that there is the most urgent necessity, if a new Treaty is to be obtained, that a full and ably written statement of the case from a Canadian point of view, should be placed in the hands of every member of Congress, and of the public in general.

We believe Canada can prosper with a new Treaty or without one. But we hold that every legitimate effort should be put forth to secure the continuance of a commercial policy which has been attended with such happy results to both contracting parties. Such an effort would be the dissemination of correct information about the working of the Treaty, throughout the United States—whose citizens, during the calamities and victories of a great war, have had their attention taken up with other matters. Now that our Government has appointed a formal deputation to Washington, we hope this important matter will no longer remain neglected.

MORLAND, WATSON & CO.,

WHOLESALE HARDWARE MERCHANTS,

Importers of all descriptions of

HEAVY AND SHELF HARDWARE

IRON,

STEEL,

PIG IRON,

PAINTS,

OILS,

GLASS,

CORDAGE,

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

Manufacturers of

S A W S :

Circular, Gang, Crosscut, Webs, &c

Mooock's celebrated

AXES, EDGE TOOLS, &c.

MONTREAL REFINED IRON:

Bars and Sheets, Cut Scrap Nails.

Pressed, Clinch and Finishing, Iron and Zinc Shoe Bills, Brads, &c.

Agents for Sharpe & Davy's English Gunpowder.

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

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

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

Manufactories on Lachine Canal.

1-1y Montreal.

OUR EXPORTS OF WOOL.

THE manufacture of worsted goods has received a great impetus in the United States during the past few years, and a large portion of the wool which has supplied their mills has been obtained in this Province. Since 1860 our exports of wool to the United States have more than doubled,—in 1863 having been of the value of \$974,153, and during the present year we suppose the Americans will have bought over one million of dollars worth from us. Under the Reciprocity Treaty the American manufacturer gets this wool free of duty, and he is justly becoming alarmed at the prospect of a heavy duty being levied upon it. The New York Economist recently had an article on the subject, from which we make the following extract:—

"The Reciprocity Treaty has been the principal agent in advancing the worsted interests of the country. The Canadian wools are nearly all adapted to worsted purposes, and we are now using from one-third to one-half of their production, while American production of worsted wool is not sufficient to keep one mill going. In a short time the Reciprocity Treaty will be repealed, when our worsted manufacturers will have to import wools subject to a duty equal to about 50 per cent ad valorem; or considerably more than the duty upon many foreign worsted manufactures. It is quite clear that this new branch of domestic industry must be most seriously damaged when the Reciprocity Treaty is abrogated. This prospect exhibits at once the injury of the present oppressive tariff on wool, and the madness of the policy of terminating the system of free exchanges of commodities with our Colonial neighbor."

Still Progressing;

A new branch of Canadian industry has been begun in Dundas, C. W. The local paper says that Mr. J. B. Billington has commenced manufacturing Wood Screws—an article which has heretofore been imported altogether from England and the United States. He has now in operation one header, four turners, four sickers, and eight threaders, which are capable of manufacturing from 200 to 250 gross of screws per day. He intends to manufacture 2000 gross every 12 hours, or 600,000 gross a year.

Tobacco

Remains without any change to note; the old stock is now sold out or nearly so, and the manufacturers are supplying the requirements of the trade. There is a total absence of inclination to speculate in the article, hence prices tend to advance only very slowly, manufacturers are not disposed to press sales of Plug at our quotations, as the present price of Leaf leaves little or no profit. Quotations are same as last week

Stock Market.

There has been but a limited amount of business doing; the market is heavier than at the beginning of the week, and the improvement in prices is barely sustained. Bank of Montreal is selling at 112 to 112 1/2; Ontario Bank at 100 to 100 1/2; La Banque du Peuple at 103 to 103 1/2. There is nothing doing in Government Bonds or Harbour Debentures, and the issue of \$84,000 bonds by the Corporation has prevented sales at present quotations.

## THE LAWS OF CREDIT—NO. 1.

CREDIT is an edifice resting on two foundations; character, and means. In its original elements mercantile credit resolves itself into trusting a man's word. "I let you have my goods on your promise to pay for them." Whether the promise will be fulfilled or not, time only will show; but it is presumed that before such a transaction as this took place, there was that knowledge of the character of the person trusted which would lead to the belief that his word might be relied on.

A person, however, may make a promise of this kind, and, when the time comes for its fulfilment, may not have it in his power to perform,—he would pay if he could, so that you cannot impugn his honesty; he meant to pay when he promised, so that he cannot be charged with falsehood.

So far then, his character is clear; but the damaging fact remains that he cannot perform his promise, which leads to the observation, that unlike a simple trust in a person's truthfulness in warranting a matter of fact, mercantile credit has to do with other elements of character besides probity and honour.

The person who has your goods may be honest;—he would pay if he could, but he is perhaps improvident; he has neglected to shape his business so that the means would be forthcoming in time. Or though perfectly truthful, he is thoughtless.

When he took the goods, and promised to pay for them at such a time, he fully meant to do so, but he did not consider that the purchase was beyond his means, or that the goods were not such as his customers required; or that, though the goods were of the right kind, he was buying far too many of them. The existence of any one of these circumstances would put it out of his power to perform his promise.

But let us reverse the picture. You take my goods or my money, and I take your promise to pay. The time for the performance of the engagement comes, but the promise is broken. Unfortunately in this case there is strong reason to suspect that you could pay it if you would; the creditor applies, but meets only a renewal of the promise, probably couched in uncommonly civil language, but still the civility amounts to nothing but a promise. A fresh application only produces the same result, until finally the law is resorted to for the purpose of compelling the promise to be performed.

When we say then that *character* is one of the foundations of commercial credit, more is intended than that such a one is honest and truthful. Before commercial credit can be firmly based, there must exist, in addition, prudence, forethought, industry, and economy; to which, indeed, we may add another, viz., knowledge of the business to be carried on.

The question of character, in fact, is an exceedingly difficult and complex one; the degrees in which desirable qualities may meet and mix in any individual, are almost infinite and the matter will become more complex still, if we remember that good qualities and bad, are sometimes found mingled in the same person, often in the most contradictory manner. Those whose business it is to grant credit, find the advantage of a special study of human nature, indeed many of them have a sort of instinct in discerning character, and owe to this no small part of their success.

We have not, however, exhausted the foundations on which credit should rest: the second one, and equally important, is what we have called "means."

However honest and provident a man may be, misfortune may overtake him. A fire or a flood may sweep away his property: a bad harvest may impoverish the district in which his business is carried on, and impair the value of his book debts, sickness or death may enter his house, persons whom he trusted may have proved unworthy of confidence; in short, we cannot enumerate the ways in which the honest and prudent man may become unable to fulfil his engagements, if he has no reserve to fall back upon.

Hence the importance of such a reserve;—that is, of adequate business capital, so that when from any reason, the means of fulfilling an engagement are not forthcoming out of the current receipts of business, the capital may be ready to supply the deficiency.

Business capital may therefore be looked on as a margin against loss; and on its amount, in conjunction with the "character" before mentioned, depends the degree of credit which may reasonably be granted.

Capital, however, may be available, or otherwise. A person who asks credit may be able to show a balance sheet in which his mercantile assets will balance his

liabilities leaving a certain amount of real estate, to represent his surplus, or capital. But the real estate may be utterly unsaleable, or it may be partially encumbered, in which case the encumbrance is a personal liability, and may prove a drawback on the assets instead of an addition to them. Or, the capital may be represented by a mass of book debts, the realization of which would be attended with infinite difficulty and considerable loss, or of stock in trade, which has been lying on the shelves for years, and may be put down, for all practical purposes, as unrealizable.

In this country, it is no uncommon thing, as bankers and merchants well know, for traders of considerable nominal capital to become embarrassed, and on their estate going into liquidation, for the surplus wholly to disappear not by dishonesty, but by depreciation of assets. Nay, more than that, during the last few years we have had scores of instances where traders, who estimated themselves to have a fair capital, became insolvent, and did not pay more than five shillings in the pound.

In such instances, it was generally found that the surplus, and more, was represented by real estate of some kind, which, on the attempt being made to turn it into money, left the nominal owner in debt when encumbrances were discharged.

Capital, therefore, to be a foundation for credit must be really available. A trader's assets should at all times be such as can be turned into money; he should keep his books in such a shape that the actual cash surplus or deficiency should at all times appear. If bad debts are made, they should be written off;—if debts become doubtful, they should be written down to their value; encumbrances on real estate should be treated as personal obligations; and in estimating his position, a trader should always deduct from his assets a percentage for contingencies. He may then know how he really stands; and if a statement is asked from him, as it probably will be, by those from whom he asks credit, he can show them, with a safe conscience, and with the certainty that his statement will stand the test of unforeseen circumstances, that he has a reserve of means to fall back upon.

When therefore a person asks for credit, the course of inquiry should be as follows:—

- 1st. Is he honest?
- 2nd. Does he understand his business?
- 3rd. Is he prudent, temperate, economical, and industrious?

If these inquiries are answered satisfactorily, the further enquiry may be put:

- 4th. Has he capital available as a reserve against misfortune?
- 5th. Is the capital such, both in nature and amount, as to ensure an adequate margin against the risks of his business?

On the answer to such queries will depend the credit a trader will get from an intelligent and prudent man of business.

As to credits granted by men that are not prudent and intelligent, they are a source of mischief both to the grantor and the grantee.

## A GOOD IDEA.

WHILE the mercantile and agricultural community of Canada are discussing the prospective changes likely to occur next spring in our relations with the U. States, it seems right and opportune that our people should carefully estimate the different articles of produce and manufacture that may be cultivated to advantage.

One of our daily papers seems to be "taken bad" very often with gloomy visions of an American standing upon the ruins of Victoria bridge, and surveying the desolation of the Canadas, consequent upon the abrogation of the Reciprocity Treaty. These forebodings are generally followed by an admonition to the Government and press to conciliate the Washington authorities in the most abject manner. Nothing can be more suicidal to the interests of a new treaty than this style of writing.

Let us betake ourselves in a manly spirit to the review of our position, present and prospective; ascertain the most profitable manner in which we can utilise our valuable water communications; how we may most successfully attract the stream of emigration; and, if need be, to legislate with a view to making Canada a depot for stocks of imported staple goods, by reducing customs duties, (there is little fear of our finding cash customers therefor.)

But above all, let us have our farmers come out on

the right side. The temporary benefit to be derived by Montreal, Toronto, or any half dozen cities, is as nothing compared with the success of our farmers. If it can be established that Americans have bought our fine, bright and dry barley, because it is intrinsically worth more than anything they can produce, then let our farmers know it, and let them grow it. The same with wool, white wheat, timber, flax, &c., &c. The last mentioned article—viz., flax—is becoming a very important item to Canada, particularly in the sense referred to a moment since. Our climate is very favourable to its cultivation; the very short experience we have had has placed Canadian flax next in rank to that of Ireland, while it far surpasses anything that our American neighbours have grown. Furthermore, during the past eighteen months, two new manufacturing establishments have gone into operation, with a view to spinning and weaving the fibre; at least half a dozen ropemakers are competing for the tow; and oil men are casting about to know where they can buy seed for crushing purposes. It is a fact that they are not half supplied, and are compelled to import lincseed oil for their regular trade. Our Minister of Agriculture has shown a just appreciation of the value of this article to Canada, by advising the Government to import several thousand bushels of genuine Riga seed, harvested specially for seeding purposes. This is a wise and praiseworthy step, and one, we feel sure, the people will appreciate. It will cost the Government little or nothing ultimately; but will confer a benefit upon the growers of flax of at least one hundred and fifty thousand dollars in the next year, in increased quantity and quality, which pure Riga yields over the seed commonly used by us now. The past fall has been an extraordinary one for our farmers, the yield has been large, and the prices received have been unusually remunerative; yet we have not heard of a single flax grower who envies his barley or wheat growing neighbours. The average yield per acre to flax growers has been \$35 to \$40. Already nearly every ton of flax that can be scutched for the next four months is contracted for, at prices 25 per cent. higher than those paid last year. The American market takes a good deal of our flax at prices ranging from 12 to 20 per cent. higher than American grown; and although the Reciprocity Treaty is certain to be done away with in March next, American spinners are contracting for our fibre, to be delivered in May and June. Why? Because they can't do without it; for fine goods they must get the fibre from us, or from Britain. In last week's issue of this paper it was stated that the United States had sold us during the past ten years over eighty-eight and a half millions more than we had sold them—a mere flea bite to the Americans 'tis true; yet if his flea-ship will nibble, say, half of that sum out of American manufacturers' pockets into ours we will try and submit to the affliction with a better grace than does Mr. McCulloch.

There are several articles which we may produce to as much advantage as flax, and which will be as little effected by the repeal of the Treaty. Let the matter be thoughtfully studied, and let the Government legislate both independently and judiciously; we shall then be able to shake hands with Brother Jonathan next March, wishing him God speed—and with his little (!) debt bearing upon a very man and every enterprise, if we don't develop our country, our manufactures, our import trade, and increase our wealth, then we deserve to be sent over to the United States, or any where; we don't deserve to belong to the British Crown.

We have before frequently referred to the flax interest in our columns, and are much pleased to learn within the last few days that Government has concluded to lend its aid to the movement, by importing seed. Our friends, Messrs. Leeming & Buchanan, of this city, have done good service to the movement, by introducing Canadian flax into foreign markets, and importing at their own risk last season a quantity of Riga seed. We think it would be prudent if Government availed itself of their experience and business facilities in connection with the proposed importation of seed.

## Cotton.

—The entire value of cotton goods manufactured in England in the year 1760 was about £200,000. In 1772 British calicoes were made to the number of 50,000 pieces. In 1816 upwards of 1,000,000 pieces were manufactured. In 1750 the population engaged in the cotton manufacture was about 20,000. In 1801 the persons engaged were about 80,000. In 1823 there were 10,000 steam looms in Great Britain. In 1822 their number was 399,922 driven with a power of 294,000 horses, and employing 451,000 work-people in 2,387 factories, containing 30,387,427 spindles.

NOTES ON THE TRADE OF CANADA IN 1864-65.

(Continued from our last.)

III. THE PRESSURE OF OUR TARIFF ON THE VARIOUS CLASSES OF IMPORTS.

THE compilers of our Trade and Navigation Tables have very wisely given us in minute detail the numerous articles which the Province imports. Be it our present task to classify them under a few leading heads, so as to see with what weight our Tariff presses on each. For this purpose we cannot do better than adopt the groups into which the Exports are always officially arranged, viz.: Manufactures, Products of the Field, of the Forest, of Animals, of the Fisheries, and of the Mine. Giving to each of these latter heads the articles which are so little changed in nature or value by the application of labour as scarcely to belong to the head manufacturers—such as flour, coffee in all states, raw sugar, fish, oils, &c.—we have the following table:

	Value.	Duty.	Pressure of Tariff.
Manufactures.....	\$21,745,629	\$3,843,364	18 p. cent.
Prods. of Agriculture	19,703,322	1,588,065	15 "
Animals & their prods	2,893,309	46,691	1 1/2 "
Prods. of the Forests.	551,331	6,952	1 1/2 "
" " Mine...	3,437,830	178,806	5 "
" " Fisheries	451,032		
	\$39,847,043	\$5,663,378	14 1/2 p. cent.
Add coin and bullion.	4,763,473		
" British copyright	4,948		
Total imports	\$44,620,439		as in previous tables.

Further dividing the products of Agriculture into tropical or sub-tropical products, such as sugar, tea, coffee, rice; and the products of temperate climes like our own, we have as imports of—

	Value.	Duty.	Pressure of Tariff.
Tropical produce....	\$4,694,440	\$1,573,793	33 p. cent.
Temperate ".....	6,008,873	14,272	1 "
	\$10,703,322	\$1,588,065	15 p. cent.

It is thus evident that Tropical Agriculture and Manufactures have borne the chief burden of our Customs Duties. The fact has, of course, been known to all commercial men, but the extent of the differential duties on these two classes of imports has perhaps been insufficiently understood. We therefore recapitulate:

Imports of	Value.	Duty.	Pressure of Tariff.
Tropical produce....	\$4,694,440	\$1,573,793	33 p. cent.
Manufacture.....	21,745,629	3,843,364	18 "
These two classes....	\$26,440,078	\$5,417,157	20 1/2 p. cent.
All other imports....	13,406,935	243,221	1 1/2 p. cent.

We will now sub-classify the manufactures, and see which kind has to support the heaviest load. There is, of course, a great variety of articles which must come under the head Miscellaneous, as being composite, or as being manufactured out of unclassified materials, such, for example, as toys, soap, clocks, gunpowder. The subjoined table is, however, in our judgment, useful, notwithstanding the extent of this heterogeneous assortment.

	Value.	Duty.	Pressure of Tariff.
Textile Fabrics, including Hats, Bonnets, Parasols, &c.	\$12,981,747	\$2,527,556	20 p. cent.
Manufact. of Leather	184,991	37,834	20 "
" " Metal	1,701,922	295,803	17 "
" " Wood	350,839	70,853	20 "
Spirits, Wine, Beer, &c.	680,840	289,709	42 1/2 "
Miscellaneous Manuf.	5,946,299	623,377	10 "
Total.....	\$21,745,629	\$3,843,364	18 p. cent.

Carriages have been classed, above, with wooden manufactures, excepting the "carriages of travellers," which, with "settlers' goods," have been arranged with "miscellaneous manufactures." Excluding these, and military and naval stores, from the miscellaneous list, they being free, the pressure of the tariff on this class would be raised to 20 per cent. exactly. Two things are hence evident. First, that when the Sheffield manufacturers some time since memorialized the Secretary for the Colonies, complaining of our Tariff, they did what they, least of all manufacturers, had reason to do, since the duty on metal manufactures is actually less than on any others.

Next it is apparent that potables are taxed at a rate extremely high. If we subdivide, we shall find that the Tariff weighs as follows upon spirits:—

	Value.	Duty.	Pressure of Tariff.
Whiskey.....	\$22,895	\$12,894	57 1/2 p. cent.
Gin.....	85,994	112,503	131 "
Rum.....	22,381	21,790	94 "
Brandy.....	157,966	64,350	40 1/2 "

Is there not here an inequality which should be redressed?

\*It is a little curious to note that the "carriages and vehicles of travellers imported are valued at \$105,306; whereas all kinds of carriages exported, including, we suppose, the new ones sent abroad for sale, are only valued at \$32,583. But there are many other curious things in the trade and navigation tables; and, doubtless, all customs officers could tell curious tales anent the honesty of individuals, which is not so often as it should be above "cheating the Government."

RELATIVE VALUE.

It is heartily refreshing to see the comparisons which are going the rounds of the press to prove the superior wealth of Canada to that of a proportionate part of the United States. We believe that superiority exists to an extent much greater than that shown by any of our contemporaries; but the way in which it is usual to set it forth in figures is the great mistake. It must be evident to every person that a certain number of dollars in the United States, even in gold, does not represent the same amount of wealth it does in Canada. In fact the difference (and we will continue to refer to the gold value) is nearly three to one. There is, of course, no exact standard by which this can be measured; but in making a comparison between two such countries as Canada and the United States, which have both high protective tariffs, and in which consequently a great deal of the comforts and necessities of life are of home production, wages offers the nearest measure to a standard which we can find. Thus wages being from twice to thrice as high in the States at present as in Canada, it follows that a man in Canada, who is possessed of 1,000 dollars, can command from twice to thrice the products of labour which a man in the United States can acquire with the same amount. Therefore he and this country is that much proportionately richer. This difference of value, be it the cause or the result of high wages, exists throughout the whole catalogue of commodities from real estate downwards. Let us instance a few cases. We will take a farm in the vicinity of New York, which, being no better, nor producing actually any more commodities than one in the vicinity of Montreal, yet will command from ten to twenty times its price either in rent or purchase. Now the farm in the vicinity of Montreal, producing the same quantity of consumable commodities, must be of the same actual value to the country, though not the same money value, though in this case the man who owns the New York farm is by virtue thereof a richer man than he who owns the one near Montreal. This rate of equal actual value and different money value exists as well in everything on the farm which we have supposed. A cow, which, in a Canadian valuation, would be put down at thirty dollars, would, in an American one (unless in Texas), be put down at from sixty to ninety dollars; yet we must not suppose that they derive twice or thrice the benefit from that cow which a Canadian would do, nor that their country is consequently richer with a certain number of cows than Canada would be with the same number. It is scarcity which augments value; yet no person will say that a scarcity of the necessities of life is a sign of wealth in a nation. So in the first case cited, that of a farm in the vicinity of New York. It is a scarcity of the descriptions of produce which they are accustomed to raise on that land, in proportion to the demand emanating from so large a city, which has raised the price of the productions of that land, and therefore raised the price of the land. But in one particular there is a difference between the two cases. In the case of the two cows, neither the man nor the country is benefited by the augmented value, because in each case they bear a near proportion to the value of the commodities in the same country; whereas in the case of the farm the owner is benefited, but not the country, because the greater part of the augmented value is the result of being in proximity to a large city. There is, so to speak, near every large

city a local scarcity of land; and the larger the city the greater the demand for certain purposes, and therefore the higher the price of that land.

In the days of Protection in England, when grain was subject to heavy duties, or, under certain circumstances, to prohibition, it was calculated that, when the crop was one-third below the average, the remaining two-thirds would command double the price for which an average crop would have been disposed of; yet that increase of money value did not denote an increase of wealth, but a loss of it. And such is invariably the case where things have a great money value; it invariably indicates their scarcity.

High prices are frequently put down to the account of speculation, but few men will speculate in that of which there is a large supply at high prices. Speculation can never keep up prices for any length of time, nor does it alter the average of prices, because as much as it rises them by withdrawing a quantity of material from the market, it lowers them in like proportion when it again throws that material on the market, as it must inevitably do. It is therefore a great mistake to suppose that because the money value of property of all descriptions aggregate a large sum per man in any country, that therefore that country is rich. But when we know that, in that particular country, goods are at an exorbitant price, and that they continue to import heavily and export lightly, we may at once conclude that it is a sign of want, more than possession of wealth; that it is scarcity which gives them value.

We are aware that a great proportion of the wealth of Canada is the result of the closest saving. This is especially so amongst the farmers of Lower Canada. The habitants, while they may not have possibly worked their farms to the best advantage, yet may have lived at a commensurably humble rate, and have managed to erect very fine houses and outbuildings, besides laying past considerable sums of money. We believe that the farm houses in the old settled French districts are not surpassed on this continent; and while three-fourths of the American farmers have not worked their land to any better advantage, they have lived at a much more extravagant rate, and therefore have not the material wealth to show which exists in Canada.

RAILROAD RETURNS.

THE Railroad Traffic Returns show that the various lines continue to do an enormous business. The statement for November is as under:—

	Nov. 1866.	Nov. 1864.
Great Western Railway.....	\$320,006	\$224,815
Grand Trunk Railway.....	584,426	472,806
Welland Railway.....	16,528	4,446
Northern Railway.....	46,684	21,429
P. Tope, Lindsay & Beaverton Ry	9,478	6,860
Port Hope and Peterboro' Ry.....	5,367	
Brockville and Ottawa Railway.....	8,281	5,852
Prescott and Ottawa Railway.....	8,770	8,470
Total.....	\$1,000,130	\$738,567

There were 1,930 miles open in 1864, and 2,050 in 1865.

The various classes of traffic which made up the monthly aggregate of 1865 were:—Passenger, 373,047; mails, &c., 33,105; Freight, 593,980.

The various totals, since official returns commenced to be published are as follows:—

	Passenger.	Mails, &c.	Freight.	Total.
July.....	337,351	28,316	386,339	745,806
August.....	370,288	28,178	418,253	814,716
September*.....	569,839	37,318	603,916	1,271,122
October.....	423,185	31,197	493,943	1,064,324
November.....	313,041	33,105	598,960	1,010,180

The average of these five months is thus about a million a month; so that the income of the railways of the country is about as great as the entire revenue of the Province, which is set down for the calendar year 1864 at \$10,918,337. The increase in receipts during the five months of 1865, as compared with the corresponding five of 1864, is \$919,781, or 24 per cent.; the figures being—

For 1864.....	\$3,945,817
" 1865.....	4,895,598

We trust this gratifying increase may continue month by month, and year by year. Canadian railways have been a by-word of reproach in monetary circles too long; and now that we desire further extensions of them, it is a happy thing that these we have, show signs of becoming remunerative investments, to those who own them.

\* Five weeks.

THE DRY GOODS TRADE.

James Baillie & Co.  
Baukhage, Beak & Co.  
Wm. Benjamin & Co.  
James P. Clark.  
John Douglass & Co.  
Faulds & Hodgson.  
Gilmour, White & Co.  
James Hingston & Co.  
Lewis, Kay & Co.  
Joseph May.  
Thomson May & Co.

McIntyre, Denoon & Co.  
J. Meyer & Co.  
Munderloh & Steomcken.  
Ogilvy & Co.  
Ringland, Ewart & Co.  
A. Robertson & Co.  
Stirling, McCall & Co.  
William Stephen & Co.  
Thomson, Claxton & Co.  
Alexander Walker.  
George Winks & Co.

**BUSINESS** has been very quiet during the week just closed. The dulness, however, has been confined to actual sales only, as the different houses in the trade have been most actively engaged in taking stock. There is, therefore, nothing particular to note on the condition of the market, it being very similar in character to that reported in our last issue. It is not expected that much will be done in the way of sales until after the close of this year. The market will be pretty well assorted by the arrivals from Britain in the course of the next few weeks, and we may anticipate that a good business will then be done.

**COTTONS.**—Since our last report the market has been pretty fairly supplied with gray domestics, and the prices therefore are somewhat lower than those which have lately prevailed in these goods.

**WOOLLENS.**—There is a great scarcity yet existing in certain articles of this class, such as Sealskins, Pilots, and heavy Beavers, for which a good demand is always felt at this season. In Flannels and Blankets the stock is also low, but yet it is well assorted for this time of the year.

Indeed stocks generally are well sold out, and from their present condition, we may be certain that the spring business will open with very few of the old goods in the mark t. The general opinion is that considerable caution will be exercised this season in laying in stocks. Buyers for this market, to whom we have referred in previous reports, and who represent our principal Canadian houses in Britain, still find it to their advantage to hold off. At this season of the year the general stock-taking of the Liverpool Cotton market takes place; and if, when this is accomplished, it should be found that any very large increase has taken place in stocks, prices will be likely to recede. This, among other reasons, has deterred Canadian buyers from operating, they very sensibly deeming it best to await the result. We do not therefore expect to hear of anything being done for a short while, in the matter of purchasing. Advices by the *Cuba* indicate that the Manchester markets had shown symptoms of a weaker tone; but on the arrival in England of the *City of Washington* firmness was restored, and the market closed with a steady feeling on the part of producers, and at full rates.

THE LEATHER TRADE.

Brown & Childs.  
Dougall J. & Co.  
Hua & Richardson.

Seymour, C. E.  
Seymour, M. H.  
Shaw F. & Bro.

**DURING** the week the demand for the different classes of leather has been better than generally prevails at this time. The sales made have been small, however.

**SPANISH SOLE.**—Liberal receipts during the week. Demand insufficient.

**SLAUGHTER SOLE.**—Prices firm. Stocks light. **ROUGH.**—The stock of this class of leather is exhausted, and as this is well known to the trade, there is no demand of any moment.

**WAXED UPPER.**—The sales in this article have been confined to a few large transactions for the West.

**GRAINED UPPER.**—The stock in market is exceedingly light, with very little demand.

**SPLITS.**—Good enquiry for these—more than can be met by the stocks. Prices firm.

**WAXED CALF.**—Stocks light. Demand increasing. Considerable arrivals of French calf-skins may be anticipated for the spring trade.

**HARNESS.**—There is but a bare supply in stock at present, but as considerable quantities are being finished, there are prospects of a better supply immediately after the new year.

**PATENT.**—In fair demand.

**ENAMELLED.**—Active enquiry, but no arrivals of consequence.

**BUFFED.**—Good demand.

**PEBBLED.**—In fair request.

**SHEEP FELTS.**—Stock very good. Demand however is not large.

THE GROCERY TRADE.

James Austin & Co.  
I. Buchanan & Co.  
Bacon, Clarke & Co.  
H. Chapman & Co.  
Converse, Colson & Lamb.  
Jas. Douglas & Co.  
Forster, Molt & Co.  
Fitzpatrick & Moore.  
Gillespie, Moffatt & Co.  
B. Hutchins.  
Jeffery, Brothers & Co.  
Kincaid & Kinloch.  
Law, Young & Co.  
Leeming & Buchanan.  
E. Matland, Tyloe & Co.  
George Childs & Co.

J. A. & H. Mathewson.  
H. J. Gear.  
Mitchell, Kinnear & Co.  
William Niniv & Co.  
Reuter, Lionals & Co.  
Rimmer, Gunn & Co.  
Robertson & Beattie.  
David Robertson.  
Havilland Routh & Co.  
Sinclair, Jack & Co.  
Jas. Tiffin & Sons.  
David Torrance & Co.  
Thompson, Murray & Co.  
Alex. Urquhart & Co.  
Whinn & Holland.  
Julius Fournier.

**THIS** has been a very dull week in the grocery business; the only thing doing has been the filling up of small orders received by letter. The transactions have been very few. The country dealers, having anticipated a good business, made their stocks very complete both as to quality and quantity before the close of navigation; and as the retail demand during the holidays is exceedingly large, they will require to wait until the season is further advanced before they can arrive at anything like a just estimation of their requirements for the ensuing season. It is reasonable to suppose that as soon as the Christmas and New Year's festivities have passed away, our Grocery Market shall again become active.

**COFFEES.**—Prices remain unchanged. Stocks quite ample.

**FRUIT.**—Any little activity that is felt in general groceries has of course a bearing also on fruit; almost all grocery orders containing requisitions for a proportionate quantity of fruit.

**MOLASSES.**—Very quiet.

**RYE.**—Quiet. Prices unchanged.

**SALT.**—Almost nominal. No transactions.

**TEAS.**—**TWANKAYS.**—Owing to the high prices which have lately obtained in *Japans, Twankays* are meeting with good sale, considering the season of the year.

**GUNPOWDER.**—In small stock. The sale of this article is very limited, owing to the extreme prices reached for fine.

**HYSON.**—There is none of really choice in the market, but the demand is very limited.

**YOUNG HYSON.**—We note the usual demand for all grades, with a good stock.

**JAPANS.**—Very little doing. The high prices reached in England, owing to the bareness of the English market, caused partly by the very great demand made on them by the United States, has largely influenced the prices of these teas. This has resulted in a considerable falling off in the demand in our market.

**IMPERIALS.**—Medium stock. Demand limited.

**CONGOU and SOUCHONG.**—The usual demand of this season prevails for these. The stock is quite sufficient.

**OOLONG.**—Very little demand in this market, except for the finer grades. Stock is light, and prices merely nominal.

THE HARDWARE TRADE.

Barber, A. A., & Co.  
Benny, Macpherson & Co.  
Brush, George.  
Buchanan, I., & Co.  
Charlton, A. & Co.  
Creston & Cavorthill.  
Currie, W. & F. P., & Co.  
Elliott & Co.  
Evans, J. H.  
Evans & Evans.  
Farrier & Co.  
Fraser, F.

Forbes A. H.  
Frothingham & Workman.  
Gilbert, E. B.  
Hall, Joseph N.  
Hall, Key & Co.  
Hela, A. W. H.  
Kershaw & Edwards.  
Law, Young & Co.  
McDougall, John.  
Morland, Watson & Co.  
Muthland & Baker.  
Simms F. H.

Winn & Holland.

**THE** only business transactions that may be said to have been effected since our last report, are the fulfilling of a few small orders received by mail. The trade is now engaged in taking stock. Some arrivals of goods are expected in the course of a few weeks, but as they are entirely to fill orders received some time ago they will not be taken into stock, but shipped at once to their consumers. There have been a few heavy orders given during the week to the English manufacturing houses, for goods for this market, which will form part of the spring importations. With these exceptions the local market has been undisturbed, and the general condition of the trade is unchanged.

**CUT NAILS.**—A few good sales have been effected, for future delivery. This will have a tendency to strengthen the market. Prices are firm.

**FIG IRON.**—Stocks exceedingly light.

**BAR IRON.**—This article has yet considerable activity. Manufacturers here have sufficient orders to keep them hard at work for a couple of months to come. Prices are firm.

**BOILER PLATES.**—The market is bare of stock. The demand for the oil wells of Canada West, which has lately been pretty active, and indeed continue still to be, has left the market very bare.

**CANADA PLATES.**—Very little stock. Prices firm.

**IRON WIRE.**—Demand light, but considerable supplies on hand.

**POWDER.**—Increased activity in this article, for Acton Mines.

**TIN PLATES.**—Best brands of IC Charcoal are now held at \$10.50, being an advance of fully 50 cents per box over last week's quotations. It is now very difficult to get deliveries from the English manufacturers, and the stocks being very limited, the prices have increased.

**COPPER.**—No change since our last report.

The condition of the Markets in Britain can be seen from the following extract from the *Iron Trade Circular of Messrs. Charles Ryland & Sons*:-

"Business in the Hardware Trade is not quite so active, at least in Birmingham. The Home Markets are, however, yielding a fair amount of orders. The Foreign Trade is not so buoyant, with the exception of America. The orders in hand for this market are large, and the late advices show a very brisk demand in all parts of the States for English Hardware. The continental markets are quiet. At most of the manufacturing all the hands are working full time, and as this is not generally the case at this period of the year, the fact speaks well for the present condition of the order books."

PRICES OF GRAIN.

	Average Prices on					Highest price 1/2.	Average price week.	Corresponding week 1864.
	Friday Dec 15.	Satur. 16.	Monday 18.	Tues. 19.	Wed. 20.			
Flour, Superior Extra.	7 1/2	7 1/2	7 1/2	7 1/2	7 1/2	7 1/2	7 1/2	4 00
Extra . . . . .	5 25	5 25	5 25	5 25	5 25	5 25	5 25	4 50
Fancy . . . . .	5 87	5 87	5 87	5 87	5 87	5 87	5 87	4 33
Superfine . . . .	5 12	5 12	5 12	5 12	5 12	5 12	5 12	4 19
" No. 2 . . . . .	4 53	4 53	4 53	4 57	4 57	4 75	4 83	3 97
Fluo. . . . .	4 07	4 07	4 07	4 22	4 22	4 27	4 15	3 57
Paq Flour, 112 lbs.	2 90	2 90	2 92	2 95	2 95	3 00	2 93	2 23
Oatmeal, 60 200 lbs.	4 92	4 92	4 92	4 92	4 92	5 10	4 92	4 87
Wheat, U. C. Spring	1 16	1 16	1 16	2 00	2 00	2 00	1 17	..
Do. per 60 lbs.	..	..	..	..	..	..	..	..
Barley, per 50 lbs.	0 63	0 63	0 63	0 63	0 63	0 67	0 63	..
Oats, per 32 lbs.	..	..	..	..	..	..	..	..

RECEIPTS OF PRODUCE.

VIA GRAND TRUNK RAILWAY AND CANAL.

	For the week ending Wednesday, Dec. 20, 1855.	From the 1st January to Dec. 20, 1855.	To corresponding period 1854.
Wheat, bushels . . . . .	9,400	2,650,914	4,145,998
Flour, barrels . . . . .	13,603	787,588	819,111
Corn, bushels . . . . .	100	338,244	328,606
Pens. . . . .	..	43,556	37,881
Oats, " . . . . .	180	67,284	104,318
Barley, " . . . . .	..	32,430	159,329
Eye, " . . . . .	..	23,811	39,096
Oats and Corn Meal, brls	..	2,437	1,998
Asbes, barrels . . . . .	541	29,433	25,359
Butter, kegs . . . . .	670	67,016	65,478
Cheese, boxes . . . . .	56	27,335	24,928
Pork, barrels . . . . .	100	20,387	26,201
Lard, " . . . . .	45	1,829	10,708
Tallow, " . . . . .	74	2,527	2,528
Whiskey & H. Wine, } cks. & punches. }	914	7,112	6,696

Important if enforced.

Congress has passed a bill to prohibit the importation of cattle into the United States, in order to prevent the introduction of the *Rinderpest*. The law is very brief and explicit, and, if rigidly enforced, must exclude Canadian cattle as well as those from England. We submit the text, so that there may be no doubt about the matter:-

"Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled:

That the importation of cattle be and hereby is prohibited. And it shall be the duty of the Secretary of the Treasury to make such regulations as will give this law full and immediate effect, and to send copies of them to the proper officers in this country, and to all officers or agents of the United States in foreign countries."

Inasmuch as there is no more danger from Canadian cattle than from those of one State going into another, it could surely never have been contemplated to exclude them. But the law passed as above, if enforced, will have this effect. It would be a most serious matter for Canada if, during the few months that remain of the Reciprocity Treaty, our farmers could not enjoy the benefit of the United States markets. The Act has not yet received the presidential assent; and there is probably yet time for Mr. Galt to communicate with Sir Frederick Bruce at Washington, who may perhaps obtain an exception in favour of Canadian cattle.



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

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

ASSIGNEES APPOINTED.

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

WRITS OF ATTACHMENT ISSUED.

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

APPLICATIONS FOR DISCHARGE.

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

STOCK MARKET.

Table with columns: Name of institution, Closing prices, Last Week's Prices, Corresponding week, 1864. Lists stock market data.

IMPORTS FROM 1st JANUARY.

PORT OF MONTREAL.

We present herewith a table showing the imports at Montreal of the leading items in trade, from 1st January to 14th December of present year, as compared with the same period last year—

Table with columns: Item, 1864, 1865, Decrease. Lists import values for various goods.

\* There is an increase this year in sugar of 236,922 lbs. or 20 per cent more than last year. † There is also an increase this year in tea, of 107,566 lbs. or nearly 05 per cent more than last year. ‡ In coffee an increase can be seen this year, over last, of 7,156 lbs. or nearly 7 1/2 per cent.

WEEKLY PRICES CURRENT.—MONTREAL, DEC. 21, 1865.

Large table with columns: NAME OF ARTICLE, CURRENT RATES. Lists prices for various commodities including Groceries, Wine, Hardware, Soap, etc.

**THE PRODUCE MARKET.**

**FLOUR.**—Receipts continue liberal for the season, but as they embrace some cargoes, the balances of fall shipments discharged at Prescott through stress of weather, afford no correct indication of the quantity despatched in the ordinary course, the actual amount forwarded from the various mills would fall below the present improved local demand, and as much of what has been in store or received latterly has not been offered at recent low prices; the market has partially recovered tone, and we are enabled to report more business towards the close at somewhat enhanced prices. Strong Supers have latterly brought \$5.40 to \$5.65, and a few of the selected brands rather more, while ordinary has commanded about \$5.30 to \$5.35. The higher grades are mostly held for some advance; but in the absence of inquiry for American markets, old rates still rule for anything changing hands. No. 2 and grades below being more influenced by Superfine have somewhat improved, and find ready sale at the advance.

**BAO FLOUR.**—Has engaged little attention, and sales at \$2.50 to \$2.85 for best samples have been reported in the course of the week. Holders are now firm at some advance, and latterly \$3 has been obtained for the more desirable parcels. Winter has now fairly set in, and for some time a better demand from the country is looked for; and as supplies have latterly fallen off, the surplus now in store will likely go into consumption ere long, leaving room for current receipts.

**OATMEAL.**—Little offering, and no change in value to note.

**WHEAT.**—Arrivals, which are small, are direct to millers. No sales transpiring.

**COARSE GRAINS.**—Purely nominal, there being no wholesale transactions on the spot.

**PORK.**—Remains without material change, but quotations are almost nominal.

**DRESSED HOGS.**—Are arriving slowly, and with more reasonable weather the demand has somewhat improved, and prices are firm, though without any improvement. At present rates no packing can be undertaken, and as soon as stocks exceed local wants, holders will probably be disposed to meet the views of packers, if within the vicinity of \$7.

**BUTTER.**—Receipts are moderate, and with a demand for Britain, which holders have freely met, a good many parcels have changed hands, about 19 cts. for fair, and good Store-packed up to medium Dairy, an occasional choice lot bringing a little more. Stocks in New York are reported at about double those of last year, and in Liverpool are also in excess notwithstanding the short shipments from this continent, the high prices having materially curtailed consumption. With a moderate range of prices at which holders may be willing to meet shippers, the whole stock on this continent will be gradually brought into consumption during the winter months; while if the stocks be kept back until spring, the quantity then seeking a market will be so much in excess of what can be consumed, that prices will have to go to a ruinously low point before it can be moved; and a repetition of last year's disastrous experience be entailed on the trade generally, which can only be avoided by judicious sales while a legitimate consumptive demand exists.

**ASUES.**—Notwithstanding the latest advices from Britain are favourable, and report an advance to 42s. per cwt. for Pots, and 38s. for Pearls, the scarcity and uncertainty of freight from Portland has prevented any transactions, and even the low rates ruling some days ago are not now obtainable. In fact the bulk of what has come forward to the larger receivers for the past week is being held, as any quantity put in the market would be likely to further depress prices. The stock here, however, although larger, is in the hands of those well able to hold, and a good deal of it having been bought at higher prices than those ruling at present, will not be offered until some improvement in the demand is manifested, although when that may take place is of course most uncertain.

The unprecedented difference in price between Firsts and Inferiors which obtains at present, is accounted for by the large use made of the lately discovered Muriates, which appear to be gradually superseding inferior Potash. Manufacturers will therefore do well to take the utmost care, and exert all their skill, only to manufacture first sorts, otherwise the loss to them is considerable.

**JOHN MATHEWSON & CO.**

(Established 1821.)

**SOAP, Candle, and Oil Manufacturers,**

OFFER FOR SALE

SOAPS.—Common, Crown, Liverpool, Steam refined Pale, Pale Yellow, Family, Compound Erasive, White and Lily, also, Oil Soap for Fullers' use.

CANDLES.—Tallow Moulds, Wax Wicks, and Adamantine.

OILS.—Extra Lard, W. B. Whale, W. P. Elephant, Pale Seal, Solar Sperm, and Mason's Patent Sperm. 49-ly Inspector and College Streets, Montreal.

**THOMPSON, MURRAY & CO.,**

42 St. Sacrament Street, Montreal.

OFFER FOR SALE

BRANDY.—J. Denis, H. Mcanie & Co., in Hhds, Qr Casks, Octaves and Cases; F. Mestreau & Co., in Hhds, Qr Casks and Cases, Roze, Lanes & Co., in Cases. GIN.—Benker's, in Hhds, Red and Green Cases. LIQUORS & CORDIALS.—Marschino, Rum & Swedish, Punsch, Booniekamp, Raspberry Vinegar, Sherry Cordial, prepared for retail, Old Tom, &c., &c. SOLE AGENT FOR—Wolfe's Schiedam Schnapps.

**GEORGE GILLESPIE & CO.,**

Commission Merchants and Shipping Agents,

4 Victoria Buildings, West Regent Street.

GLASGOW, SCOTLAND.

**EXECUTE ORDERS FOR EVERY**

description of goods exported to the Colony on the best terms of ready cash purchase. They are also prepared to make liberal advances on Canadian produce consigned to them for sale, through their friends and correspondents Messrs. Gillespie, Moffatt & Co., of Montreal.

The shipment and Insurance of goods has long had their best attention. 49-ly

**TRADE PERIODICALS**

Published at Monument Yard, London, C.E.

The "GROCER" (Weekly). Subscription—20s. per year; post free if paid in advance. The Grocer is published every Saturday morning, and extensively circulated amongst Grocers, Oil and Colour men, Provision Merchants, Drysalers, General Dealers, Manufacturers, and General Merchants throughout the world. It contains the most reliable Price Current published, a LIST OF DEBTS PAID on every article in the Trade, Foreign and Home Correspondence, Latest Market Reports, Fairs, Markets, &c., &c. In the Advertisement pages may be seen the Price List of many of the principal Wholesale Houses and Manufacturers, and in fact a fund of most important information is supplied which is not to be obtained from any other source, thus from week to week the Tradesman is kept posted up in all matters relating to his business.

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

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

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

The Advertisement Agent to the above named Periodicals will wait upon Advertisers by appointment. REMITTANCES to be addressed to WM. REED.

Books for Review, General Business Letters, Orders for Advertisements, &c., to HENRY S. SIMPSON, Publisher.

Subscriptions and Advertisements received by Mr. J. V. MORGAN, 23 Hospital street, MONTREAL.

**S. P. YEOMANS,**

**SOLICITOR IN CHANCERY AND**

**BANKRUPTCY, ATTORNEY, NOTARY, CONVEYANCER, &c.**

Office—over the new Post Office, Goderich, C. W. Collections promptly made. 21-47

**ESTABLISHED 26 YEARS.**

**BURLAND, LAFRICAINE & CO.,**

(Successors to G. Mathers.)

General Engravers, Lithographers and Printers,

116 St. François Xavier st., opp. the Post Office.

TWENTY-TWO PRINTING PRESSES in the various branches, with numbering, Perforating and Cutting Machines in operation.

Every description of

LITHOGRAPHING, ENGRAVING & PRINTING, AT THE LOWEST RATES.

Maps, Plans, Bonds and Certificates of Stock, Bills of Exchange, Cheques, Notes, Drafts and Circulars, Bill, Note and Letter Headings, in every style and size.

Wedding, Visiting, and Business Cards, Coats of Arms, Crests, Monograms and Book Plates, in the newest styles.

Dating Presses, Seals, Door Plates, and every description of Die Sinking.

A LARGE SUPPLY of all kinds of PAPER and ENVELOPES kept in stock.

CRESTS, MONOGRAMS, &c., engraved and embossed in every colour

TWO DIPLOMAS and FIVE FIRST PRIZES awarded at the late Provincial Exhibition. Montreal, 8th December, 1865. 1-ly

**COTTON YARN.**

**FOR SALE by**

A ROBERTSON & CO.

St. Paul Street, Montreal.

48-11.

**BROWN'S BANKING HOUSE,**

(Walter R. Brown.)

69 KING STREET EAST, TORONTO.

**TRANSACTS A GENERAL BANK-**

ing business, buys and sells New York and Sterling Exchange, greenbacks and uncurrent funds; receives current accounts, allowing interest on daily balances, negotiates commercial paper, and issues sight drafts on London, New York, Buffalo, and Detroit.

REFERENCES AND CORRESPONDENTS;

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

**JULES FOURNIER,**

IMPORTER,

420 St. Paul Street, Montreal, C. E.,

SOLE AGENT FOR

GEO. SAYER & CO.,—COGNAC.

AND FOR

HENRI MORE,—Champagne. 46-

**A. CHARLEBOIS & CO.,**

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

**SMITH & COCHRANE,**

Manufacturers and Wholesale Dealers

IN

**BOOTS AND SHOES,**

Corner St. Peter and St. Sacrament sts.,

47-ly MONTREAL.

**JOHN JAMIESON & CO.,**

MANUFACTURERS of all kinds of VARNISHES and JAPANS, No. 409 St. Paul Street, Montreal. 47-2,7

**C. DORWIN & CO.,**

BANKERS AND EXCHANGE BROKERS,

46-ly 36 St. François Xavier st., Montreal.

**SAUVAGEAU & CO.,**

PRODUCE BROKERS,

46-2,8 No. 21 Sacrament st., Montreal.

**JAMES HINGSTON & CO.,**

IMPORTERS OF DRY GOODS, &c., 476 St. Paul and 397 Commissioners streets. 48-ly

JOHN M'GLASHAN. | J. W. MUSSON. | J. C. GEDDES.

**McGLASHAN, MUSSON & GEDDES,**  
General Commission Merchants,

OFFICE 198 SOUTH WATER STREET, CHICAGO.

REFER TO

Bank of Montreal..... Chicago.  
Armour, Dole & Co., C. B. & Q. Elevator... Chicago.  
Col. R. B. Mason, Land Dept. Ill. Cen. R.R. Chicago.  
Advances made on Consignments.

39-52

**ANDREWS, BELL & CO.,**

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

REFERENCES.

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

**TO THE HARDWARE TRADE.**

A RARE CHANCE.

**FOR SALE,** on reasonable terms, the **ENTIRE STOCK and GOOD WILL OF BUSINESS** (having at present a large connection of good customers) of one of the oldest Hardware Establishments in Canada West. Stock at present well assorted, and valued at or near \$26,000.

For further particulars, apply to **A. K. BOOMER,** 98 King Street West, Toronto (if by letter, prepaid.)  
December 8, 1865. 47-50

**NOTICE.**

**THE** Co-partnership heretofore existing between the undersigned, under the firm of **POPHAM & SINCLAIR,** is this day Dissolved by mutual consent; and all debts due to or by the late firm will be settled by **JAMES POPHAM,** who is duly authorized to that effect.

**JAMES POPHAM,  
SAMUEL SINCLAIR,**

Montreal, 30th November, 1865.

**REFERRING** to the above, the undersigned have this day entered into Partnership, and will continue the **MANUFACTURE OF BOOTS and SHOES,** in all branches, under the style and firm of **JAMES POPHAM & CO.**

**JAMES POPHAM,  
THOMAS H. SCHNEIDER,  
JOHN B. BOND.**

Montreal, 1st December, 1865. 47-50

**NOTICE.**

**MR. JAMES POPHAM** has this day been admitted a Partner in our business, which will be continued under the style and firm of **SCHNEIDER, BOND & CO.**

**SCHNEIDER & BOND.**  
Montreal, 1st December, 1865. 47-50

**McINTYRE, DENOON & CO.,**

**IMPORTERS OF STAPLE AND FANCY DRY GOODS.**

28-ly 6 Lemoine st., Montreal.

**CHAS. GAREAU,**

**WHOLESALE CLOTHIER,**  
82 McGill st., Montreal.

8-ly

"**BUFFALO ROBES.**"

**CIRCULAR.**

**HUDSON'S BAY ROBES.**

**THE** undersigned have received their supply of **FRESH SKINS,** which they are selling at following prices:—

No. 1 Selected..... \$12.00  
No. 1 Ordinary, our usual assortment..... 10.25  
No. 2 Small Seasonable, and Large Fall..... 8.75  
No. 2 Fall and Summer..... 7.75  
No. 3 Fall and Summer..... 5.00

Orders promptly executed.

**GREENE & SONS,**  
Montreal.

**WM. STEPHEN & CO.,**

**GENERAL DRY GOODS**  
AND

5-ly **CANADIAN TWEEDS.**

**GILLESPIE, MOFFATT & CO.,**

**EAST AND WEST INDIA, GENERAL AND COMMISSION MERCHANTS.**

Agents for  
The Phoenix Fire Insurance Company of London.  
The British and Foreign Marine Insurance Company of Liverpool.  
Hunt, Roope, Teague & Co., Oporto.  
Bartolemi Vergara, Port St. Mary's.  
Otard, Dupuy & Co., Cognac. 4-ly

**SIDEY & CRAWFORD**  
OFFER FOR SALE

**D. ANDERSON & SON'S (Belfast) PATENT ROOFING FELT.**

**THOMAS BRAMWELL & CO'S (Gatehead-on-Tyne) VENETIAN RED AND COLOURS.**  
**MUSPRATT'S MANUFACTURES,—CAUSTIC SODA, SODA ASH, &c.**  
**ITALIAN MARBLE IN SLABS.** 26-

**LEEMING & BUCHANAN,**

**COMMISSION MERCHANTS,**  
St. NICHOLAS STREET, MONTREAL.

Special attention given to the sale of Flour, Grain, Butter, Ashes, Leaf Tobacco, and General Provisions. For the sale of Flax Seed and Fibre we are prepared to offer every facility and advantage that American or British markets afford, having extensive correspondence in each country. Liberal advances made on every description of produce consigned to our care.

**GEORGE DENHOLM,**

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

**WINN & HOLLAND,**

**GENERAL COMMISSION MERCHANTS.**

15-ly 34 **RENAUD BUILDINGS,** Foundling Street.

**J. BAILLIE & CO.,**

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

**JOHN BURRELL,**

**COMMISSION MERCHANT,**  
22 & 24 Foundling Street, Montreal.

Consignments of **BUTTER, FLOUR, DRESSED HOGS, POT and PEARL ASHES, &c.,** will receive prompt and personal attention.

Place of Business central, and suitable for the sale of all descriptions of Produce.

Liberal advances made on Bills of Lading. 12-ly

**ASPHALTE ROOFING FELT,**

SHIP SHEATHING FELT,

**WATERPROOF INODOROUS FELT,**

**HAIR FELT FOR COVERING BOILERS AND STEAM PIPES.**

Manufactured by **MCTEAR & Co., Belfast.**

**THIS FELT** is the Cheapest Roof that can be made, costing one-fourth the price of Slates, and much less than Tin or Sheet Iron, while it makes a most durable light roof, and requires very little support. It is much used as a lining under Slated or Tiled Roofs, zinc or lead Flats, and under floorings, to protect the ceiling beneath from wet or damp, and at the same time deadening sound. It is a valuable lining for Granaries, Warehouses, etc., as rats, mice, insects, or other vermin will not touch it. This Felt suits any climate, as it does not crack from change of temperature, and being non-conducting, resists the heat of the sun and the cold of the frost.

**KIRKWOOD, LIVINGSTONE & CO.,**

Agents for Canada.

33 **ST. NICHOLAS STREET,** }  
Montreal, 14th Sept. }

**OGILVY & CO.,**

**IMPORTERS OF STAPLE AND FANCY DRY GOODS,**  
231 St. Paul, cor. St. Peter st., Montreal.

2-ly

**STIRLING, McCALL & CO.,**

**IMPORTERS OF BRITISH AND FOREIGN DRY GOODS, WHOLESALE,**

Corner of St. Paul and St. Sulpice streets, MONTREAL. 7-ly

**E. E. GILBERT,**

**CANADA ENGINE WORKS,**  
Is prepared to execute orders for **Oil Boring and Pumping MACHINERY** Portable and Stationary **ENGINES** **BOILER WORK, SMITH WORK,** and **Heavy Furnace FORGINGS** **Hoisting MACHINES** **HYDRAULIC PRESSES, &c.**

—ALSO,—

Has on hand, several Second-hand **ENGINES AND BOILERS** Which will be sold low. 23-ly

**C O D O I L .**

150 BARRELS

**PRIME GASPÉ COD OIL,**  
FOR SALE BY

**ALFRED SAVAGE & SON,**  
June 2. 12 St. John Street.

**J. MEYER & CO.,**

**WHOLESALE IMPORTERS OF DRY GOODS AND FANCY GOODS,**  
408 Broadway, 511 St. Paul st., New York. Montreal.  
Sole Agents for the Genuine Duchesse Gloves.

**ROBERT MILLER,**

(Late R. & A. Miller,)

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

**REMOVAL.**

**JOSEPH N. HALL & CO.,**  
**WHOLESALE HARDWARE MERCHANTS,**

HAVE **REMOVED TO No. 500 ST. PAUL STREET,** 1-ly Corner of St. Peter Street.

**THOMAS A. CRANE,**

**COMMISSION MERCHANT and GENERAL AGENT,**  
19 St. Sacrament street, Montreal. 21-ly

**W. F. FINDLAY,**

**ACCOUNTANT, OFFICIAL ASSIGNEE, INSURANCE & GENERAL AGENT**  
11 King street, Hamilton, C. W. Special attention given to **INVESTMENTS.** 21-ly

**GEORGE CHILDS & CO.,**

(IMPORTERS,)

**WHOLESALE GROCERS,**  
Nos. 20 & 22 St. Francois Xavier st., 46- MONTREAL.

**TORONTO AUCTION MART,**

ESTABLISHED 1824.

**WAKEFIELD, COATE & CO., AUCTIONEERS and COMMISSION MERCHANTS,**  
**WILLIAM WAKEFIELD,** King st., Toronto.  
**FREDERICK W. COATE.**

**THOMAS HANFORD,**  
**AUCTIONEER & COMMISSION MERCHANT**  
ST. JOHN, N.B. 22-

**RIMMER, GUNN & CO.,**  
**OFFER FOR SALE,**  
 TOBACCOS—500 boxes choice 10's, various brands.  
 100 " " 5's, "  
 400 " " 1/2 lbs., "  
 TEAS—Young Hysons, Gunpowders, Oolongs, Imperials, Congous, Souchongs, and U. C. Japans.  
 FRUITS—Sultana, Layer, and M. R. Raisins, boxes, halves, and quarters; fine Turkey Figs, 3lb. boxes; French Prunes, in kegs.  
 \*WINES—Lacave's, Lopez', and Ysasi's Sherries; Lacave's, Offley's, and Osborne's Ports; Perrier's Champagne; Claret, Hock, Apsynthe.  
 BRANDY—Martell's, Dulary's, and United Vine Growers' Co.'s, in hhds. and cases;  
 together with a variety of GENERAL GROCERIES.  
 Montreal, 26th May, 1865. 1-ly

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

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

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

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

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

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

**CUVILLIER & CO.,**  
**AUCTIONEERS, BROKERS, AND COMMISSION MERCHANTS.**  
 Advances made on Consignments.  
 Office—No. 18 St. Sacramento street, MONTREAL.  
 5-ly

**S. H. & J. MOSS,**  
 SUCCESSORS TO MOSS & BROTHERS,  
**WHOLESALE CLOTHIERS AND IMPORTERS OF WOOLLENS,** beg to intimate to their Customers that they will REMOVE on the 1st MAY to their new and commodious Warehouses, Nos. 5 and 7 **RECOLLET STREET,** Montreal. 10-

**NOTICE.**  
 THE Co-partnership heretofore existing between the undersigned as "MATHÉWSON & Co.," was dissolved by limitation on the 30th November last.  
 All outstanding affairs of the late firm will be settled by Messrs. SMYTH & EDMINSON, who succeeded to the business.  
 (Signed,) HUGH MATHÉWSON, jun.,  
 By his Attorney, HUGH MATHÉWSON.  
 WM. SMYTH, jun.  
 Montreal, December 1st, 1865. 46-27

**NOTICE.**  
 THE undersigned have this day entered into Co-partnership, and will continue the Boot and Shoe Business heretofore carried on by Messrs. MATHÉWSON & Co., under the style and firm of SMYTH & EDMINSON.  
 (Signed,) WM. SMYTH, jun.  
 R. EDMINSON.  
 Montreal, December 1st, 1865. 46-27

**THOMPSON, MURRAY & CO.,**  
 42 ST. SACRAMENT STREET, MONTREAL,  
 Offers for sale—  
 TEAS—Young Hysons, Twankays, Souchong, Congou, Colored and Uncolored Japans.  
 WINES—"Quarles, Harris & Co.'s" Port; "Park's" Madeira; "Paul & Dastis" and Portilla Sherries; Burgundy and others.  
 CLARETS—(In wood) "St. Julien" and "Montferriand. (In bottle) "Chateau Bellevue;" "St. Julien, "St. Estephe," Medoc, Chate Lafite, Grudet, and other brands.  
 CHAMPAGNE—"De Venoge & Co." Her Majesty, Green Seal, Gold Lac, and Carte Blanche. "Jos. Perrier, Fils & Co." Sillery, and "Ay. Moresseaux," "G. H. Mumm & Co." Cabinet, Gold Seal, and Veronay.  
 LIQUEURS AND CORDIALS—Maraschino, Rum and Swedish Punch, Boonekamp, Raspberry Vinegar, Verbena Cognac, Cherry Cordial, Prepared Cocktail, &c.  
 BRANDY—J. Denis, Henry Mounie & Co., (in wood and bottle.)

GIN—J. T. Bouker's Beaver Brand (in wood and cases.)  
 JAMAICA RUM.  
 OLD TOM—Thin's and Plett's.  
 SCOTCH WHISKEY—In wood and bottle.  
 GUINNESS' EXTRA STOUT—Quarts and pints.  
 BORDEAUX VINEGAR.  
 Davidson's Patent Table Salt; Bi Carb. Soda; Coppers; Brimstone and Flour Sulphur; Blue-Button, Ball; Queen & Thumb's Soap; Steel & Son's Liverpool Crown Brand; Salad Oil; Pickles; Sauces; Blacklead,—"Hares" and North Colour Co.; Bath Bricks; Sago; Wine Bottles in crates; Pails, &c., &c.  
 Sole Agents for Wolfe's Schiedam Schnapps.  
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