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 Capital Paid up \$12,000,000 00
 Reserve Fund 6,000,000 00
 Undivided Profits \$23,000 00
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 Traveller's Circular Letters of Credit and Commer Credits issued for use in all parts of the world.
 Collections made on favorable terms.
 Interest allowed on deposits at current rates.
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UNION BANK OF CANADA.

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General Banking business transacted.
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 Rat Portage, Ont. S. Thomas, Ont.
 St. Catharines, Ont. Woodstock, Ont.
 Welland, Ont.
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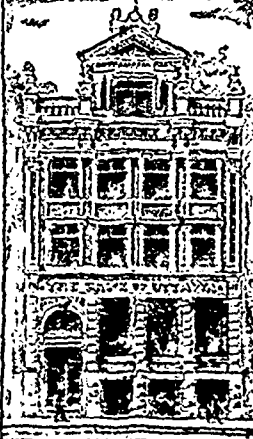
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 DEBENTURES—Municipal & other Debentures purchased
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AGENTS IN UNITED STATES—New York, Bank of Montreal and Bank of America; Buffalo, Bank of Buffalo; Chicago, First National Bank; St. Paul, Second National Bank; Boston, National Bank of the Commonwealth; Detroit, Detroit National Bank; Duluth, First National Bank; Minneapolis, Northwestern National Bank; Philadelphia, Farmer's and Mechanics' National Bank; San Francisco, Wells Fargo & Co.'s Bank; Portland, Ore., Bank of British Columbia; Seattle, Wash., Bank of British Columbia; Tacoma, Wash., Bank of British Columbia
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 DRAFTS SOLD, available at all points in Canada, United States and Europe.
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Head Office, Ottawa.

Capital paid up	Rest		Capital authorized	Capital subscribed
\$1,500,000.	\$1,065,000.		\$1,500,000.	\$1,500,000.

This Bank offers to clients every facility which their Balance, Business and responsibility warrant.

Winnipeg Branch, J. B. MONK, Manager.

The Western Canada Loan & Savings Co.

CAPITAL, \$1,500,000.00
 RESERVE FUND, \$850,000.00

HEAD OFFICES: Toronto, WALTER S. LEE, Man. Director.
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 Moneys advanced upon Farm and City Properties, MORTGAGES, MUNICIPAL DEBENTURES & SCHOOL DEBENTURES purchased. Scrip held for use of Clients. Clients title deeds are not sent out of the Province but are lodged in the Company's vaults at Winnipeg, where they may be examined at all times. Agents at all principal points throughout the Province.
 For further information write to the Manager of the Winnipeg Branch.

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 SAN FRANCISCO—The Bank of British Columbia.
 CHICAGO—The Amer. Exchange Nat'l Bk. of Chicago.
 BRITISH COLUMBIA—The Bank of British Columbia.
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This bank has the largest number of branches of any bank in Canada.

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Accounts of Corporations, Merchants and Individuals received on favorable terms.
 Interest allowed on deposits in Savings Department.
 Commercial Credits, Travellers' Credits, and Circular Notes issued for use in all parts of the world.
 Debentures Purchased.
 A General Banking Business transacted.
 F. H. MATHEWSON, Manager.

BANK OF BRITISH NORTH AMERICA.

ESTABLISHED 1836.
 INCORPORATED BY ROYAL CHARTER IN 1840.

Paid-up Capital £1,000,000 Stg
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Head Office in Canada—St. James St., Montreal.
 H. Stikeman, General Manager.
 J. Elmsly Inspector

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 Brantford Kingston Paris Victoria,
 Fredericton London Quebec Kaslo, "
 Halifax Montreal St. John Rossland, "
 Toronto Trail, (Sub Agcy) Sandon, B. C.
 Winnipeg, Main Street—D. Simpson Manager.

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 San Francisco, 124 Sanson St., H. M. I. McMichael, and J. R. Ambrose.
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 Foreign Agents—Liverpool, Bank of Liverpool. Australia, Union Bank of Australia. New Zealand, Union Bank of Australia. India, China and Japan—Chartered Mercantile Bank of India. London and China, Agri Bank (limited). West Indies, Colonial Bank Paris. Messrs. Marcuard, Krauss et Cie. Lyons, Credit Lyonnais

The Western Loan and Trust Co. Ltd.

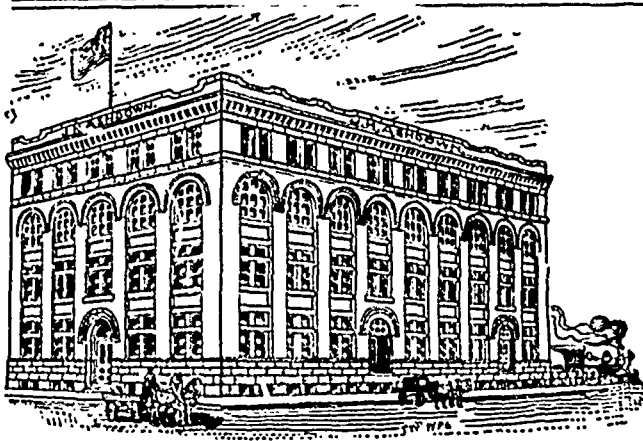
Incorporated by Special Act of the Legislature.
 AUTHORIZED CAPITAL, \$2,000,000.
 ASSETS, \$2,417,237.86.

Office: 18 St. Sacramento St., Montreal, Que

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 Hon. A. W. Ogilvie Wm. Strachan, Esq.
 W. Barclay Stephens, Esq. R. Prefontaine, Esq., M.P.
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 HON. A. W. OGILVIE, President.
 WM. STRACHAN, Esq., Vice President.
 W. BARCLAY STEPHENS, Esq. Manager.
 J. W. MICHUAD, Esq., Accountant.

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BANKERS—The Merchants Bank of Canada.
 This Company acts as assignee, administrator, executor, trustee, receiver, committee of liquidation, guardian liquidator, etc., also as agent for the above offices.
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Our Travellers are now showing samples of
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for **SPRING 1897**

We would draw especial attention to the fact
that we have the only stock now in existence of
good Buffalo Coats

Assorting orders by letter for fall and winter
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MONTREAL. WINNIPEG.

NEW CENTURY
Horse and Cattle Food !

We are now prepared to make del-
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Write to us for particulars. Ex-
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during the present fall and winter.

MARTIN, SOLE AND WYNNE CO.,
Wholesale Druggists, Winnipeg.

Established 1860.

Incorporated 1888

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Steel Enamelled Ware

Tinware of every Description

Manufactured by

The Thos. Davidson Mfg. Co Ltd.

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Merrick, Anderson & Co. Agents
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Spring Goods

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Ink
Wall Papers
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Marbles, Balls,
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ALABASTINE

The only Sanitary
Wall Finish

White and 16 beautiful Tints. Send your
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spring rush.

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Selling agents for Manitoba, N. W. T. and
British Columbia.

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— WHOLESALE —

FANCY GROCERIES.

Special attention given to

Teas, Coffees, Dried Fruits,

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WINNIPEG, - MAN.

The Commercial

A Journal of Commerce, Industry and Finance, especially devoted to the interests of Western Canada, including that portion of Ontario west of Lake Superior, the Provinces of Manitoba and British Columbia and the Territories.

FIFTEENTH YEAR OF PUBLICATION.
ISSUED EVERY MONDAY.

Subscription \$2.00 PER ANNUM, (in advance).

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For Book and Job Printing Departments.

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Publishers

The Commercial certainly enjoys a very much larger circulation among the business community of the west than any other paper in Canada, daily or weekly. Its thorough system of personal solicitation, carried out annually, this Journal has been placed upon the lists of the great majority of business men in the western provinces, including Northwest Ontario, the Provinces of Manitoba and British Columbia, and the Territories of Assiniboia, Alberta and Saskatchewan. The Commercial also reaches the leading wholesale, manufacturing and financial houses of Western Canada.

WINNIPEG, MAY 3, 1897.

Manitoba.

E. Bernier, general store, St. Agathe has assigned.

W. Boles heavy, Douglas has sold out.

R. S. Thompson, furniture, Glenboro, has sold out to Mathers Bros.

Sirett & Co., general store, Minnedosa, are succeeded by Drummond & Co.

Street & Lyong, blacksmiths, Portage la Prairie have dissolved, each continues alone.

A Gibson grocer Winnipeg, has sold out his wood and fuel business to Harstone, Widdatt & Co. and is also closing his Main Street branch store.

James T. ... & Persse, Winnipeg, who was stationed to Montreal a month ago by the serious illness of his brother, has returned home.

Lady of the Lake, a new boat of the Lake Winnipeg fleet, was launched at Selkirk recently. The boat was built by Siergowsson Bros., who will also operate it.

Selkirk now has two newspapers. The latest addition is the Journal. Ira Stratton, manager of the company publishing the new paper.

The grocery stock of C. D. Anderson, Winnipeg, is advertised for sale on May 5.

British Columbia's Business Review.

VANCOUVER, B. C., APRIL 26

Business has improved this week. The number of camps fed from the mercantile centres have increased a hundred fold in Vancouver, Victoria and New Westminster are prosperous in consequence. There are no involuntary idle men in the province. British Columbia has found a

place for every citizen out of work and places for thousands of Americans besides. The rush to the mining camps on the seaboard is unprecedented. Steamers for the north are loaded every trip with men and supplies. Stage coaches for Lillooet, Alberni and other points tapped by the cities of Vancouver, Westminster and Victoria are packed with prospectors and mining men. But prosperity is not enjoyed by all branches of industry alike, farmers have left their ploughs in large numbers to hunt for rich rocks close to the numerous rivers lakes and streams, and loggers have dropped their woodman's saw and axe to stake claims in the northwest waters along the gulf. In fact a mining mania has taken possession of the Province, and the boom which was to strike here in two years from the spring of 1895 has apparently arrived. There is scarcely a day passes that some 50 or 100 prominent merchants do not board the train for the numerous mining camps. The result of the rush of prospectors to the highlands has in the aggregate been of great value to the province for many magnificent prospects have been staked. Though inexperienced prospectors have made some ridiculous mistakes in locating "mineral in place," some of their properties having turned out nothing more than huge blocks of granite, with not a trace of precious metal, and others have been outcroppings scarcely a dozen feet in depth. In the Harrison Lake country, Westminster district some big strikes have been made of apparently great value and consistency. J. R. Brown's strike of free milling ore on Fire Mountain has been very carefully examined at 80 feet, 600 pounds of rock was taken from the tunnels face and sent to the smelter, the returns showing over \$100 to the ton. The consistency of the vein is partially proved by a foot of gold and copper smelting ore running into it at 80 feet assaying in itself \$93 in gold and copper. In Lillooet the Golden Cache Co., have about completed their road and a contract has been let for their mill, though the mill is not yet working, the stock is selling at \$1.80. The Alpha Bell mine, adjoining the Golden Cache group and containing the identical vein of the Golden Eagle, the company's proved mine, is also looked upon with great favor, a new ledge has been discovered 10 feet wide on the Chief claim very rich in free gold. The Alpha Bell company have chosen a mill site and will erect a mill at Fairview. The Tinhorn is still the talk of the camp, a mill for this property is on its way from San Francisco, it will be the biggest mill and plant ever erected in the province. The company have sold \$25,000 worth of treasury stock and are taking all stock off the market. This mine has been proved for 1,400 feet. A property at Boundry Falls, known as the Boundry Falls mine and owned by Peterboro and Vancouver citizens has created a sensation here this week. The property was bought for a low grade smelting proposition. It ran some \$33 on the surface. A gang of men were put on to work it, at a distance

of about 25 feet a big bag of the rock was sent to Vancouver with the remark from the foreman that "it looked pretty rich, and that the vein, a true fisher, had widened to 4 feet." It was assayed and ran \$115 and \$120 in gold, about half of this quantity being absolutely free milling, while 90 per cent could be saved on the plates of a crusher. A mill will be erected.

Assiniboia.

G. H. Black, stationery; G. W. Pettingell, drugs and The Martin & Lamont Co., Ltd., drugs and stationery of Regina are amalgamating.

Northwestern Ontario.

A company has been incorporated under the laws of Ontario, under the name of the Ottawa Gold Milling and Mining Company, who propose to erect a 50-stamp mill upon the old Dick & Banning water power at Keewatin.

J. B. Lumby, late proprietor of the Glenboro, Man., Gazette, is starting a paper at Wabigoon, to be known as the Wabigoon Star.

Grain and Milling.

Oats advanced $\frac{3}{4}$ ¢ at Montreal on April 22, and another fractional gain was made on April 23, to 25 $\frac{1}{2}$ to 26¢ in store.

A short time ago, smoking was prohibited by resolution, during business hours, in the Winnipeg grain exchange. This resolution has now been repealed.

Dairy Trade Notes.

Butter declined $\frac{3}{4}$ ¢ at Montreal on April 22, for creamery, 18 to 18 $\frac{3}{4}$ ¢ as to quality.

The Brandon creamery have circulars out announcing the price of butter to patrons at 15 cents per pound.

Freight Rates and Traffic Matters.

A new joint east bound tariff on live stock in car loads, from Medicine Hat, Lethbridge, Calgary, Macleod and points in the west, to Chicago, Milwaukee and common points, over the Soo line, has been issued by the Canadian Pacific Railway, to come into effect on May 1. The rates are: Cars of 30 feet in length, \$150 for horses, \$140 for cattle, cars of 80 to 88 feet in length, \$160 for horses, \$150 for cattle; stable or palace cars, 36 feet in length, \$174.25 for horses, \$164.25 for cattle.

JAS. McCREADY & CO.,

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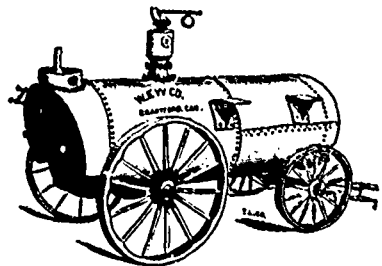
Boot and Shoe Manufacturers,

MONTREAL.

W. WILLIAMS, AGENT.

SAMPLE ROOM—Room M, McIntyre Block,

MAIN STREET, WINNIPEG.



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Engine Works Co., Ltd.

WINNIPEG, MAN.
ENGINES & BOILERS
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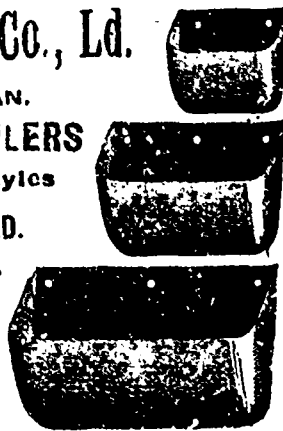
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Stratford Mill Building Co.

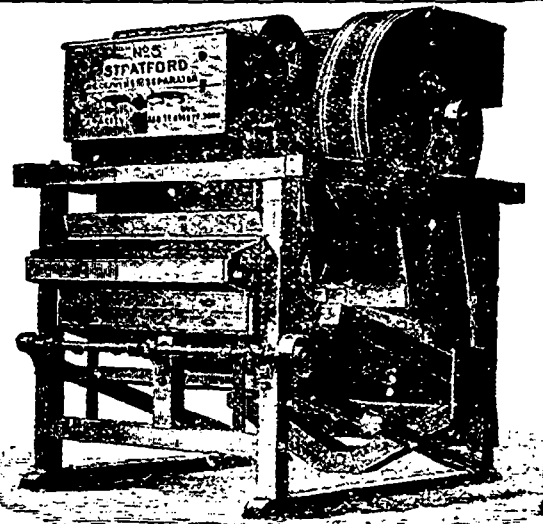
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New and Second-hand Machinery of all kinds.

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JOHN MATHER, Manager.

S. GREENSHIELDS
SON & CO.

Montreal and Vancouver, B.C.

We wish to draw your attention to our Wool and Knit Shirts and Drawers, Top Shirts, Ladies Vests, Hosiery, etc., for fall. We are showing a few special leaders that will be to your interest to see before buying.

Special jobs in lines to clear for sorting season; assortment complete. Our Mr. Gallagher will call on you shortly.

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MILLINERY

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ARE
BOUND
TO

MAINTAIN THE LEAD
is evidenced by our
magnificent range of

Samples for the Spring
NOW ON THE ROAD

EXCELLENT VALUE
ORDERS SOLICITED

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(LIMITED)

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PORTER & CO.,

DIRECT IMPORTERS OF

Crockery.

GLASSWARE, CHINA,

Silverware, Cutlery, Lamps,
Fancy Goods, Etc.

330 Main St., Winnipeg

The New Tariff.

Following gives the Canadian excise taxes, and custom duties in full, showing the changes, which have been made from the old tariff, in the new Liberal measure:

EXCISE DUTIES.

That it is expedient to amend section 180 of chapter 81 of the Act 49 Victoria (the Inland Revenue Act), as amended by section 1 of chapter 25 of the Act 53-59 Victoria by repealing such section and substituting in lieu thereof as follows:—"There shall be imposed, levied and collected on all spirits distilled the following duties of excise, which shall be paid to the collector of an inland revenue as herein provided, that is to say:

(a) when the material used in the manufacture thereof consists of not less than ninety per cent. by weight of raw or unmalted grain—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for any less quantity than a gallon, \$1.90.

(b) When manufactured exclusively from malted barley, taken to the distillery in bond and on which no duty of customs or excise has been paid, or when manufactured from raw or unmalted grain, used in combinations, in such proportions as the Department of Inland Revenue prescribes with malted barley taken to the distillery in bond and on which no duty of customs or of excise has been paid—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength and for any less quantity than a gallon, \$1.92.

(c) When manufactured exclusively from molasses, syrup, sugar or other saccharine matter, taken to the distillery in bond, and on which no duty of custom has been paid—on every gallon of the strength of proof by Sikes' hydrometer, and so in proportion for any greater or less strength, and for any less quantity than a gallon, one dollar and ninety three cents.

Also to repeal so much of the Inland Revenue Act and amending acts as determine the excise duty on vinegar, and to provide that the excise duties thereon and upon acetic acid, shall be as follows:—

Vinegar—Manufactured in whole or in part from spirits in bonds, 4 cents per proof gallon.

Acetic acid, produced by the destructive distillation of wood, 4 cents per proof gallon.

Provided, that the Governor General-in-council may establish regulations exempting acetic acid from excise duty in whole or in part, when used in the mechanical arts.

That it is expedient that a license fee of \$9 be collected in each fiscal year from every manufacturer of acetic acid.

Also, to amend the said act and the acts in amendment thereof as to provide that the excise duty to be levied upon cigarettes shall be as follows:

On cigarettes, whether the product of foreign or domestic leaf tobacco, weighing not more than three pounds per thousand, \$3 per thousand. Old rate \$1.50 per thousand.

On cigarettes, whether the product of foreign or domestic leaf tobacco, weighing more than three pounds per thousand, \$3 per thousand. Old rate \$3 per thousand.

And that in addition to the excise duty at present levied on manufactured tobacco, cigars, and as herein determined in respect of cigarettes there shall be levied and collected the following excise duties, that is to say: (a) On all foreign raw leaf tobacco, unstemmed, taken out of warehouse for manufacture in any cigar or tobacco manufactory, 14 cents per pound.

That it is further expedient to so amend the Inland Revenue Act, and the acts in amendment thereof, as to empower the Governor-General-in-council to make regulations for the manufacture of tobacco, cigars and cigarettes from foreign and domestic leaf tobacco in combination, in such proportions as may be deemed proper, and to impose duties thereon, having regard as nearly as possible to the proportions of foreign and domestic leaf used, such duties not to exceed the excise duties now imposed on tobacco, cigars and cigarettes.

The excise duties hereby fixed and determined shall come into force and effect on and after the 23rd day of April, 1897.

DUTIES ON LIQUORS.

1. Ale, beer or porter, when imported in casks or otherwise than in bottles, 16c per gallon. Unchanged.

2. Ale, beer and porter, when imported in bottles (six quart or twelve pint bottles to be held to contain one gallon). Unchanged.

3. Cider, not clarified or refined, 5 cents per gallon. Unchanged.

4. Cider, clarified or refined, 10 cents per gallon. Unchanged.

5. Lime juice and fruit juices, fortified with or containing not more than 25 per cent of proof spirits, 60 cents per gallon; and when containing more than 25 per cent of proof spirits, \$2 per gallon. Unchanged.

6. Lime juice and other fruit syrups and fruit juices, n.o.p., 20 per cent. Unchanged.

7. Spirituous or alcoholic liquors, distilled from any material or containing or compounded from or with distilled spirits of any kind, and any mixture thereof with water for every gallon thereof of the strength of proof, and when of a greater strength than that of proof at the same rate on the increased quantity that there would be if the liquors were reduced to the strength of proof. When the liquors are of a less strength than that of proof, the duty shall be at a rate herein provided, but computed on a reduced quantity of the liquors in proportion to the lesser degree of strength, provided, however, that no reduction in quantity shall be computed or made on any liquors below the strength of 15 per cent, under proof, but all such liquors shall be computed as of the strength of 15 per cent. under proof as follows:

(a) Ethyl alcohol, or the substance commonly known as alcohol, hydrated oxide of ethyl or spirits of wine, gin of all kinds, n.e.s., rum, whiskey and all spirituous or alcoholic liquors, n.o.p., amyl alcohol or fusel oil, or any substance known as potato spirit or potato oil, methyl alcohol, wood alcohol, wood naphtha, pyroxilic spirit or methylated spirits, absinthine arrack or palm spirit, brandy, including artificial brandy and imitations of brandy, cordials and liquors of all kinds, n.e.s., mescal pique, rum shrub, schiedam and other schnapps, tafia, angostura and similar alcoholic bitters or beverages, \$2.40 per gallon. Old duty, \$2.25 per gallon.

(b) Spirits and strong waters of any kind, mixed with any ingredient or ingredients, as being or known or designated as anodynes, elixirs, essences, extracts, lotions, tinctures or medicines, or medicinal wines (so called) or ethereal and spirituous fruit essence, n.e.s., \$2.40 per gallon and 30 per cent. Old duty, \$2.25 per gallon and 30 per cent.

(c) Alcoholic perfumes and perfumed spirits, bay rum, cologne, and lavender water, hair, tooth and skin whishes and other toilet preparations containing spirits of any kind, when in bottles or flasks, containing not more than four ounces each, 50 per cent; when in bottles, flasks or other packages, containing more than four ounces each, \$2.40 per gallon, and 40 per cent. Old duty, \$2.25 per gallon and 40 per cent.

(d) Nitrous ether, sweet spirits, or nitre and aromatic spirits of ammonia, \$2.40 per gallon and 30 per cent. Old duty, \$2.25 and 30 per cent.

(e) Vermouth containing not more than 85 per cent and ginger wine containing not more than 25 per cent of proof spirits, 90 cents per gallon; old duty, 80 cents; if containing more than these percentages respectively of proof spirits, \$2.40 per gallon. Old duty, \$2.25 per gallon.

(f) Medicinal or medicated wines containing not more than 40 per cent of proof spirits, \$1.50 per gallon.

(g) Wines of all kinds except sparkling wines, including orange, lemon, strawberry, raspberry elder and currant wines, containing twenty-six per cent or less of spirits of the strength of proof, whether imported in wood or in bottles (six quart or twelve pint bottles to be held to contain a gallon). 25c per gallon, and for each degree or fraction of a degree of strength in excess of the twenty-six per cent of spirits as aforesaid, an additional duty of three cents, 30p. deg. until the strength reaches forty per cent of proof spirits, and in addition thereto 30 per cent. Unchanged.

9 Champagne and other sparkling wines in bottles containing each not more than a quart, but more than a pint, \$3.30 per dozen bottles; containing not more than a pint each but more than one half pint, \$1.65 per dozen; containing one-half pint each or less, \$2 cents per dozen; bottles containing more than one quart each shall pay, in addition to \$3.30 per dozen bottles, at the rate of \$1.65 per gallon. On the quantity in excess of one quart per bottle, the quarts and pints in each case being old wine measure, in addition to the above specific duty there shall be an ad valorem duty of 30 per cent. Unchanged.

10 But any liquors imported under the name of wine, and containing more than forty per cent of spirits of the strength of proof, shall be rated for duty as unenumerated spirits.

AGRICULTURAL PRODUCTS.

11. Animals, living, n. e. s., 20 per cent. Unchanged.

12. Live hogs 1½c per lb. Unchanged.

13. Meats, n. e. s., (when in barrel the barrel to be free), 2 cents per lb. Unchanged.

14. Meats, fresh, n. e. s., 3 cents per lb. Unchanged.

15. Canned meats, and canned poultry and game, extracts of meats and fluid beef not medicated, and soups, 25 per cent. ad valorem. Unchanged.

16. Mutton and lamb, fresh, 35 per cent. ad valorem. Unchanged.

17. Poultry and game, n.o.p., 20 per cent. ad valorem. Unchanged.

18. Lard, lard compound and similar substances, cottolene and animal stearine of all kinds, n.e.s., 2 cents per pound. Unchanged.

19. Tallow and stearic acid, 20 per cent. ad valorem. Unchanged.

20. Beeswax, 10 per cent. ad valorem. Unchanged.

21. Candles, n.e.s., 25 per cent. ad valorem. Unchanged.

22. Paraffine wax candles, 30 per cent. ad valorem. New item.

23. Soap, n.o.s., Pearline and other soap, powders, pumice, silver and mineral soaps, sapolio and like articles, 35 per cent ad valorem. Unchanged.

24. Soap, common or laundry, 1 cent per pound. Unchanged.

25. Castile soap, mottled or white, 2 cents per pound. Unchanged.

26. Glue, liquid, powdered or sheet, and mucilage, gelatine and isinglass, 25 per cent. ad valorem. Unchanged.

27 Feathers, undressed, 20 per cent ad valorem. Unchanged.

28 Feathers, n. o. s., 30 per cent ad valorem. Unchanged.

29 Eggs, 8 cents per dozen. Unchanged.

30 Butter, 4 cents per pound. Unchanged.

31 Cheese, 8 cents per pound. Unchanged.

32 Condensed milk, (weight of the package to be included in the weight for the duty) 8½ cents per pound. Unchanged.

33 Condensed coffee, with milk foods, and all similar preparations, ad valorem 30 per cent. Unchanged.

34 Apples, including the duty on the barrel, 40 cents per barrel. Unchanged.

35 Beans, 15 cents per bushel. Unchanged.

36 Buckwheat, 10 cents per bushel. Unchanged.

37 Pease, n. e. s., 10 cents per bushel. Unchanged.

38 Potatoes, n. o. s., 15 cents per bushel. Unchanged.

39 Kye, 10 cents per bushel. Unchanged.

40 Rye flour, including the duty on the barrel, 50 cents per barrel. Unchanged.

41 Hay, \$2 per ton. Unchanged.

42 Vegetables, n. o. p., 25 per cent ad valorem. Unchanged.

43 Barley, 30 per cent ad valorem. Unchanged.

44. Dutiable breadstuffs, grain and flour, and meal of all kinds, when damaged by water in transit, 20 per cent. ad valorem upon the appraised value, such appraised value to be ascertained as provided by sections 58, 70, 71, 72, 73, 74, 75 and 76 of the Customs Act. Unchanged.

45. Buckwheat meal or flour, ½ cent per pound. Unchanged.

46. Cornmeal, including the duty on the barrel, 25 cents per barrel. Old rate, 40 cents per barrel.

47. Oats, 10 cents per bushel. Unchanged.

48. Oatmeal, 20 per cent ad valorem. Unchanged.

49. Rice, uncleaned, unhulled or paddy, ¾ cents per lb. Old rate, 3-10 cents per lb.

50. Rice, cleaned, 1½ cents per lb. Unchanged.

51. Rice and sago flour and sago tapioca, 25 per cent ad valorem. Unchanged.

52. Rice, when imported by makers of rice starch for use in their factories in making starch, ¾ cents per pound. Unchanged.

53. Wheat, 12 cents per bushel. Old rate, 15c per bushel.

54. Wheat flour including the duty on the barrel, 60 cents per barrel. Old duty, 75 cents per barrel.

55. Biscuits, not sweetened, 25 per cent ad valorem.

56. Biscuits, sweetened, 27½ per cent ad valorem. Unchanged.

57 Macaroni and vermicelli, \$1.25 per cent ad valorem. Unchanged.

58 Starch, including farina, cornstarch or flour, and all preparations having the qualities of starch, the weight of the package to be in all cases included in the weight for duty, 1½c per pound. Unchanged.

59 Seeds, viz., garden, field and other seeds for agriculture or other purposes, n. o. p., sunflower, canary, hemp and millet seed, when in bulk or in large parcels, 10 per cent ad valorem. Unchanged.

When put up in small papers or parcels, 25 per cent ad valorem. Unchanged.

60 Mustard, ground, 25 per cent ad valorem. Unchanged.

61 Mustard, cake, 15 per cent ad valorem. Unchanged.

62 Sweet potatoes and yams, 10 cents per bushel. Unchanged.

63 Tomatoes, fresh, 20 cents per bushel and 10 per cent ad valorem. Unchanged.

64 Tomatoes and other vegetables, including corn and baked beans in cases or other packages, n. o. s., the weight of the cans or other packages to be included in the weight for duty, 1½ cents per pound. Unchanged.

65 Pickles, sauces and catsups, including soy, 35 per cent ad valorem. Unchanged.

66 Malt, upon entry for warehouse subject to excise regulations, 15c per bushel. Unchanged.

67 Extract of malt (non-alcoholic) for medicinal and baking purposes, 25 per cent ad valorem. Unchanged.

68 Hops, 6 cents per pound. Unchanged.

69 Compressed yeast, in bulk or mass of not less than fifty pounds, 3 cents per pound. Unchanged.

In packages weighing less than fifty pounds, 6 cents per pound. Unchanged. The weight of the packages in the latter case to be included in the weight for duty.

70 Yeast cakes and baking powder, the weight of the packages to be included in the weight for duty, 6 cents per pound. Unchanged.

71 Trees, viz., apple, cherry, peach, pear, plum and quince of all kinds and small peach trees known as June buds, 3 cents each. Unchanged.

72 Grapevines, gooseberry, raspberry, currant and rose bushes, fruit plants, n. o. s., and shade, lawn and ornamental trees, shrubs and plants, 20 per cent ad valorem. Unchanged.

73 Blackberries, gooseberries, raspberries, strawberries, cherries and currants, n. o. s., the weight of the packages to be included in the weight for duty, 2 cents per pound. Unchanged.

74 Cranberries, plums and quinces, 25 per cent ad valorem. Unchanged.

75 Prunes, including raisins, dried currants and California or silver prunes, 1 cent per pound. Unchanged.

76 Apples, dried, desiccated or evaporated, dates, figs and other dried, desiccated or evaporated fruits, n. o. s. 25 per cent ad valorem. Unchanged.

77 Grapes, 2 cents per pound. Unchanged.

78 Oranges, lemons and limes, in boxes of capacity not exceeding 2½ cubic feet, 25 cents per box. Unchanged.

In one-half boxes, capacity not exceeding 1½ cubic feet, 15 cents per half box. Unchanged.

In cases and all other packages, per cubic foot holding capacity, 10 cents per cubic foot. Unchanged.

In bulk, per one thousand oranges, lemons or limes, \$1.50 per thousand. Unchanged.

In barrels not exceeding in capacity that of the 196-pound flour barrel, 55 cents per barrel. Unchanged.

79 Peaches, n. o. p., the weight of the package to be included in the weight for duty, 1 cent per pound. Unchanged.

80 Fruits in air-tight cans or other packages, the weight of the cans or other packages to be included in the weight for duty, 2½ cents per pound. Unchanged.

81 Fruits preserved in brandy, or preserved in other spirits, \$2 per gallon. Unchanged.

82 Preserved ginger, 30 per cent ad valorem. Unchanged.

83 Jellies, jams and preserves, n. o. s., 3½ cents per pound. Unchanged.

84 Honey, in the comb or otherwise, and imitations thereof, 3 cents per pound. Unchanged.

85 Tea and green coffee, n. o. s., 10 per cent ad valorem. Unchanged.

86 Coffee, roasted or ground, when not imported direct from the country of growth, 2 cents per pound and 10 per cent. Unchanged.

87 Coffee, roasted or ground, and all imitations thereof and substitutes for, including acorn nuts, n. o. p., 2 cents per pound. Unchanged.

88 Extract of coffee, n. o. s., or substitutes thereof of all kinds, 3 cents per pound. Unchanged.

89 Chicory, raw or green, 3 cents per pound. Unchanged.

90 Chicory, kiln dried, roasted or ground, 4 cents per pound. Unchanged.

91 Cocoa shells and nibs, chocolate and other preparations of cocoa, n. o. s., 20 per cent ad valorem. Unchanged.

92 Cocoa paste, chocolate paste, cocoa butter, n. o. p., 4 cents per pound. Unchanged.

93 Nuts, shelled, n. o. s., 5 cents per pound. Unchanged.

94 Almonds, walnuts, Brazil nuts, pecans and shelled peanuts, n. o. s., 3 cents per pound and nuts of all kinds, n. o. p., 2 cents per pound. Unchanged.

95 Coconuts, n. o. s., \$1 per hundred. Unchanged.

96 Coconuts, when imported from the place of growth by vessel, direct to a Canadian port, 50 cents per hundred. Unchanged.

97 Coconut, desiccated, sweetened or not, 5 cents per pound. Unchanged.

98 Nutmegs and mace, 25 per cent ad valorem. Unchanged.

99 Spices, viz., ginger and spices all kinds, n. o. s., unground, 12½ per cent. Unchanged. Ground, 25 per cent ad valorem. Unchanged.

100 Fine salt in bulk, and coarse salt, n. o. s., 5 cents per 100 pounds. Unchanged.

101 Salt, n. o. s., in bags, barrels or other packages, the bags, barrels or other packages, being the first coverings or inside package, to bear the same duty as if such packages or first coverings were imported empty, 7½ cents per 100 pounds. Unchanged.

FISH AND PRODUCTS.

102 Mackerel, 1 cent per pound. Unchanged.

103 Herrings, pickled or salted, ½ cent per pound. Unchanged.

104 Salmon, fresh, n. o. s., ½ cent per pound. Unchanged.

105 Salmon, pickled or salted, 1 cent per pound. Unchanged.

106 All other fish, pickled or salted, in barrels, 1 cent per pound. Unchanged.

107 Foreign caught fish, imported other wise than in barrels or half barrels, whether fresh, dried, salted, or pickled, not specially enumerated or provided for by this act, 50 per hundred pounds. Unchanged.

108 Fish, smoked and boneless, 1 cent per pound. Unchanged.

109 Anchovies and sardines, packed in oil or otherwise, in tin boxes, measuring not more than five inches long, four inches wide and three and a half inches deep, per whole box, 5 cents per box. Unchanged.

(a) In half boxes, measuring not more than five inches long, four inches wide and one and five-eighths deep, per half box, 2½ cents per half box. Unchanged.

(b) In quarter boxes, measuring not more than four inches and three-quarters long, three and a half inches wide and one and a quarter deep, 2 cents per quarter box. Unchanged.

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PURE VINEGARS.

Manufactured solely under the supervision
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Mixed Pickles, Jams, Jellies

AND PRESERVES,

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Dear Sirs—We have pleasure in stating that the quality of the flour made in the Winnipeg mills, of which we have imported considerable on this crop has given the highest satisfaction to everyone who has baked it. Glasgow is pre-eminently a city of large baking establishment, some of them with a capacity of 2000 barrels per week, and all managed by gentlemen well qualified to give a sound verdict on the merits of any flour. With remarkable unanimity they have expressed the opinion that nothing finer than your Patent grade has ever been placed on the market. The baking results have been exceptionally high, both in regard to color and out-turn, and we can invariably command a higher price. We are, yours respectfully, WILLIAM MORRISON & SON.

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OGILVIE'S HUNGARIAN,
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Sold only in the Northwest by:
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Hudson Bay Company. Richard & Co.
W. Ferguson, Brandon.

110 Anchovies and sardines when imported in any other form, 80 per cent. Unchanged.

111 Fish preserved in oil, except anchovies and sardines, 80 per cent ad valorem. Unchanged.

112 Fresh or dried fish, N. E. S., imported in barrels or half barrels, 1 cent per pound. Unchanged.

113 Salmon and all other fish, prepared or preserved, including oysters, not specially enumerated or provided for in this act, 25 per cent ad valorem. Unchanged.

114 Oysters, shelled in bulk, 10 cents per gallon. Unchanged.

115 Oysters, shelled in cans not over one pint, 3 cents per can, including can. Unchanged.

116 Oysters, shelled, in cans over one pint and not over one quart, 5 cents per can, including the cans. Unchanged.

117 Oysters, shelled, in cans exceeding one quart in capacity, an additional duty of 5 cents for each quart or fraction of a quart of capacity over a quart, including the cans. Unchanged.

118 Oysters in the shell, 25 per cent ad valorem. Unchanged.

119 Packages containing oysters or other fish, n.o.p., 25 per cent ad valorem. Unchanged.

120 Oils, spermacetti, whale and other fish oils, and all other articles the produce of the fisheries not specially provided for, 20 per cent ad valorem. Unchanged.

BOOKS AND PAPERS.

121 Albumenized and other papers and films chemically prepared for photographers' use, 80 per cent ad valorem. Unchanged.

122 Books, printed periodicals and pamphlets, n.e.s., including books printed in two languages, one of which is English or French. Freight rates for railways bound in book or pamphlet form; telegraph rates bound in book or pamphlet form, but not to include blank-books, nor copy books nor books to be written or drawn upon, nor Bibles, prayer-books or hymn books, 20 per cent ad valorem. Old rate, 6c per lb.

123 Advertising pamphlets, pictorial show cards, illustrated advertising periodicals, illustrated price lists, advertising calendars and almanacs, circulars, tailors' and mantle-makers' fashion plates, and all chromos, chromo-types, oleographs or artistic work of like kind produced by any process other than hand painting or drawing, whether for business or advertising work purposes or not, printed or stamped on paper, cardboard or other material, n.o.p.; labels for fruits, vegetables, meat, fish, confectionery and other goods, shipping price or other tags or tickets also tickets, posters, advertising bills and folders, whether lithographed or printed, partly printed, n.e.s., 35 per cent ad valorem. Old rate, 6 cents per lb., and 25 per cent, and 15c per lb., and 25 per cent for bills, etc.

124 Bank notes, bonds, bills of exchange, promissory notes, drafts and all similar work assigned, and cards or other commercial bank forms printed or lithographed, or printed on steel or copper or other plates, and letter printed matter, n.e.s., 35 per cent ad valorem. Unchanged.

125 Printed music, bound or in sheets, 25 per cent ad valorem; oil rate 10c per lb.

126 Paintings, prints, engravings, drawings, building plans, blue prints, photographs, pictures, and maps and charts, n.e.s., 20 per cent ad valorem; old rate, 10c per lb.

127 Newspapers or supplemental editions or parts thereof partly printed and intended to be completed and published in Canada, 20

per cent ad valorem; old rate, 25 per cent.

128 Union collar cloth paper in rolls or sheets, not glossed or finished, 15 per cent ad valorem. Unchanged.

129 Union collar cloth paper in rolls or sheets, glossed or finished, 20 per cent ad valorem. Unchanged.

180 Mill board, not straw board, 10 per cent ad valorem. Unchanged.

181 Straw board, in sheets or rolls, tarred paper felt or straw board, 25 per cent ad valorem. Old rate 80c per 100 lbs.

182 Paper sacks or bags of all kinds, printed or not, 25 per cent ad valorem. Unchanged.

183 Playing cards, 3 cents per pack. Unchanged.

184 Paper hangings or wall papers, boards or bordering, and window blinds of paper of all kinds, n.e.s., 35 per cent ad valorem. Old rate, 35 per cent as to plain papers; 1 1/2 cent per roll and 25 per cent as to borders and bronze papers.

185 Printing paper of all kinds, n.e.s., 25 per cent ad valorem. Unchanged.

186 Ruled and border and coated papers, papereries, boxed papers, pads not printed, papier-mache ware, n.o.p., envelopes, and all manufactures of paper, n.e.s., 35 per cent ad valorem. Unchanged.

CHEMICALS, OILS, PAINTS.

187 Acid, acetic acid and pyroligneous, n.o.s., and vinegar, a specific duty of 15 cents per gallon for each gallon of any strength not exceeding the strength of proof, and for each degree of strength in excess of the strength of proof, an additional duty of 2 cents per dg. The strength of proof shall be held to be equal to 6 per cent of absolute acid, and in all cases the strength shall be determined in such a manner as is established by the Governor-in-council. Unchanged.

188 Acid, acetic, crude and pyroligneous crude, of any strength not exceeding 30 per cent, 25 per cent ad valorem. Old rate varied.

189 Acid, muriatic and nitric, and all mixed or other acids, n.e.s., 20 per cent ad valorem. Unchanged.

140 Acid, sulphuric, 25 per cent ad valorem. Old rate, 4-10c per lb.

141 Acid, phosphate, n.o.p., 25 per cent ad valorem. Old rate, 2 cents per lb.

142 Sulphuric, ether and chloroform, 25 per cent ad valorem. Old rate, 5 cent per lb.

143 All medicinal, chemical and pharmaceutical preparations, when compounded of more than one substance, including patent and proprietary preparations, tinctures, pills, powders, troches, lozenges, syrups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, and oils, n.o.p., provided that drugs, pill mass and preparations not including pills or medicinal plasters, recognized by the British or the United States Pharmacopoeia or the French Codex official, shall not be held to be covered by this item—all liquids, 35 per cent ad valorem, and all others 25 per cent ad valorem. Old rates 50 per cent and 25 per cent.

144 Pomades. French or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than 10 pounds each, 15 per cent ad valorem. Unchanged.

145 Perfumery, including toilet preparations (no-alcoholic), viz: hair oils, tooth and other powders and washes, pomatums, pastes, and all other perfumed preparations, n.o.p., used for the hair, mouth or skin, 30 per cent ad valorem. Unchanged.

146 Liquoric pastes and liquorice in rolls and sticks, 20 per cent ad valorem.

147 Paraffine wax, 80 per cent ad valorem. Old rate 2 cents per lb.

148 Antiseptic surgical dressing, such as absorbent cotton, cotton wool, lint, lamb's wool, tow, jute gauzes, and oakum, prepared for use as surgical dressings, plain or medicated surgical belts and trusses, electric belts, pessaries and suspensory bandages of all kinds, 20 per cent ad valorem.

149 Cod liver oil, 20 per cent ad valorem. Unchanged.

150 Opium, crude, the outward ball or covering to be free of duty, \$1 per lb. Unchanged.

151 Opium, powdered, \$1.85 per lb. Unchanged.

152 Opium, prepared for smoking, \$5 per lb. Unchanged.

COLORS, PAINTS, OILS, VARNISHES, ETC.

153 Dry white and red lead, orange mineral and zinc white, 5 per cent ad valorem. Unchanged.

154 Ochres, ochrey earths, raw siennas, and colors dry, n.e.s., 20 per cent ad valorem. Unchanged.

155 Oxides, umbers, burnt siennas and fire proofs, n.e.s., laundry blueing of all kinds, rough stuff and dry and liquid fillers, anti-corrosive and anti-fouling paints commonly used for ships' hulls, and ground and liquid paints, n.e.s., 25 per cent ad valorem. Unchanged.

156 Paints and colors, ground in spirits and all spirit varnishes and lacquers, \$1.12 1/2 per gallon. Unchanged.

157 Paris green, dry, 10 per cent ad valorem. Unchanged.

158 Ink for writing, 20 per cent ad valorem. Unchanged.

159 Blacking, shoe and shoemaker's ink, shoe, harness and leather dressing, harness soap, and knife or other polish or composition, n.o.p., 25 per cent ad valorem. Unchanged.

160 Putty, of all kinds, 15 per cent ad valorem. Unchanged.

161 Turpentine, spirits of, 5 per cent ad valorem. Unchanged.

162 British gum, dextrine, sizing cream and enamel sizing, 10 per cent ad valorem. Unchanged.

163 Varnishes, lacquers, japans, japan driers, liquid driers and oil finish, n.e.s., 20 cents per gallon and 20 per cent ad valorem. Unchanged.

164 Linseed or flax seed oil, raw or boiled, lard oil, neatfoot oil and sesame seed oil, 20 per cent ad valorem. Unchanged.

165 Illuminating, oils composed wholly or in part of the products of petroleum, coal, shale or lignite, costing more than 80 cents per gallon, 25 per cent ad valorem. New item.

166 Lubricating oils, composed wholly or in part of petroleum, costing less than 25 cents per gallon, 5 cents per gallon. New item.

167 Crude petroleum, fuel and gas oils (other than naphtha, benzine or gasoline), when imported by manufacturers (other than oil refiners), for use in their own factories for fuel purposes or for the manufacturer of gas, 2 1/2 cents per gallon. Old rate, 8c per gallon.

168 Oils, coal and kerosene, distilled, purified or refined naphtha and petroleum and products of petroleum n.e.s., 5 cents per gallon. Old rate, 6 cents per gallon.

169 Barrels, containing petroleum or its products or any mixture of which petroleum forms a part when such contents are chargeable with a specific duty, 20 cents each. Unchanged.

170 Lubricating oils, n.e.s., and axle grease, 25 per cent ad valorem. Unchanged.

(Continued on Page 807.)

Minneapolis Markets

Flour—The Market Record of April 29 reports the market very quiet, and no export trade doing. Prices as follows in b'ls. f.o.b.: First patents, \$1.95 to \$1.15, second patents, \$3.80 to \$1.10; first clears, \$1.15 to \$3.35; second clear, 2.20 to \$2.10; Red D g per ton, 140 lbs. per c, \$3.50 to \$3.75. These prices are 20c lower than a week ago for patents. Other grades unchanged.

Millstuffs Bran in bulk, \$5.25 to \$5.50; bran in sacks, 200 lbs. \$6.25 to \$6.50; bran in sacks, 100 lbs. \$5.75 to \$7.00; shorts in bulk, 5.25 to \$5.50; shorts in sacks, 100 lbs. 6.75 to \$7.00 middlings, fine, \$7.50 to \$7.75. These prices are 50c lower on bran, 25c higher for middlings, and shorts unchanged.

Oats—Range mostly at 17½ to 19½ for No. 3.

Barley—Quoted at 24 to 24½ per bushel for feed grade.

Flax—Quoted at 74c per bushel, a decline of ½c on the week.

Hay—Prairie, \$1.50 to \$1.50 per ton, as to quality.—Market Record, April 29.

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THE BUSINESS SITUATION.

WINNIPEG, Saturday, May 1.

Business shows some improvement. The weather has been favorable and seeding has made good progress, except low points along the Red river which have suffered from high water. Seeding is much earlier than last year, seeding having been delayed last year by excessive moisture. This season the snow went off very nicely and the land is in good condition. There is still uncertainty regarding the effect of the new tariff, particularly regarding the preferential clause which may or may not admit goods from some other countries than Great Britain. A report from Toronto says the liquor distillers have advanced the price of case goods 85 percent per two gallon case, owing to the tariff changes.

Bradstreet says of the situation in the United States this week: "The movement of cotton goods is slow and prices are low, buyers purchasing in large lots only where inducements are offered. Woolen manufacturers are fairly supplied with orders, and are inclined to ask an advance on new business. The three months' restriction of output in cotton goods has ended, and mills will now run on full time. The movement of building materials has been disappointing, and the demand for raw material by manufacturers of tobacco is less than expected. General conditions in the Mississippi valley have improved, except at the south, where high waters are likely to threaten for two or three weeks."

Failures for the week have been 237 in the United States, against 233 last year, and 40 in Canada, against 31 last year.

At New York yesterday call money was quoted 1 1/2 to 1 3/4 per cent., prime mercantile paper 3/4 to 1 per cent., bar silver was 1/2 cent lower than a week ago at 61 1/2 c, Mexican dollars, 48 3/4.

WINNIPEG MARKETS.

WINNIPEG, SATURDAY AFTERNOON, May 1

All quotations, unless otherwise specified, are wholesale for such quantities as are usually taken by retail buyers, and are subject to the usual reduction on large quantities and to cash discounts.

WOOD—Prices are very firm, the tender having been toward higher prices lately. Very little wood fuel of any kind is being. The poplar obtainable is mostly green wood, of last winters cut. The quantity of wood taken out of the woods last winter, for summer shipment to this market and to have been very light. Prices are follows: Tamarac, \$1.50 to \$1.75 per cord; pine, \$1 to \$1.25, poplar, green cut, \$1.50 to \$2.75 per cord. These prices are for car lots on track here.

COAL—The coal season is now over, but as active business is concerned prices here are the same, as follows: Pennsylvania anthracite \$10.00; western anthracite, \$9.50 per ton. Souris coal \$5.00 ton; Lethbridge \$6.50. These prices delivered to consumers in Winnipeg. Car lots on track of Souris coal

are held at \$3.85 to 3.90 per ton here, or \$1.50 per ton on car at the mines.

DRUGS—Two or three articles in drugs come under the new reduced tariff in car lots, but the reduction will not materially affect prices as it is too small to be felt. Cream of tartar has again advanced abroad as much as 1c per 100 lbs. Bluestone is in good demand and prices are firm. Prices here for parcel lots are as follows, with liberal reductions for large orders: Alum per pound, 3/8c to 4/8c; alcohol, \$5.25 gallon; bleaching powder per pound; 6 to 8c; bluestone, barrel lots 4 1/2c, less than barrels, 5 to 6c; borax 11 to 13 cents; bromide potash, 65 to 75c; camphor, 80 to 95c; camphor, ounces 90 to 1.00; carbolic acid, 40 to 65c; castor oil, 11 to 15c; chlorate potash, 25 to 30c; citric acid, 55 to 65c. coppers 3 1/2 to 4c; cocaine, per oz, \$5.00 to \$5.50; cream tartar, per pound, 30 to 35c; cloves, 20 to 25c; opium salts, 3 1/2 to 4c; extract logwood, bulk, 14 to 18c; do., boxes, 18 to 20c; German quinine, 35 to 40c; glycerine, per pound, 30 to 35c; ginger, Jamaica, 30 to 35c; do., African, 20 to 25c; Howard's quinine, per ounce, 45 to 55c; iodine, \$5.50 to 6.00; insect powder, 35 to 40c; morphia sul., \$1.90 to \$2.25. Opium, \$1.50 to \$3.00, oil, olive, \$1.25 to \$1.40; oil, U. S. salad, \$1.25 to \$1.40; oil, lemon, super \$2.75 to 3.25; oil, peppermint, \$1.00 to \$1.50; oil, cod liver, \$2.50 to \$4 per gallon as to brand; oxalic acid, 13 to 16c; potassium iodide, \$1.25 to 1.50, paris green, 18 to 20c lb; saltpetre, 10 to 12c, sal rochello, 30 to 35c; shellac, 45 to 50c; sulphur flowers, 3 1/2 to 5c, sulphur roll, per keg, 5 1/2 to 5c; soda bicarb, per keg of 112 pounds, \$1.00 to \$1.25; sal soda, \$2 to \$3; tartaric acid, per lb., 45 to 55c; strychnine, pure crystals \$1 to \$1.25 per oz.

FLUID BEEF, ETC.—Following are prices of the goods put up by the Johnston Fluid Beef Company of Montreal:—Johnstons Fluid Beef—No. 1, 2-oz. tins, per dozen, \$2.70; No. 2 4oz., \$1.50; No. 3, 8oz., \$7.88; No. 4, 1 lb., \$12.83; No. 5, 2 lb., \$21.30. Staminal—2oz. bottles, per dozen, \$2.55, do, 4oz, \$5.10.

FISH—Fresh spring salmon are now coming from the coast. Other lines are the same. Jobbing prices here are quoted as follows:—Whitefish, 4 to 5c; Lake Superior trout, 9c; pickerel, 3 to 4c; salmon, 12 1/2c; halibut, 12c; cod, 8c; haddock, 8c per lb; smelt, 10c; Lake Superior herrings, 20c per dozen; oysters, \$1.50 per gallon for standards, \$2.00 for selects, and \$2.25 for extra selects and counts; bloaters, \$1.00 to \$1.25 box; red herrings, 20c box; pickled trout, \$7.50 per barrel of 100 lbs; pickled whitefish, \$6 per barrel; salt herrings \$3.50 per half barrel; boneless fish, 5c lb.

NUTS—Tarragona almonds, 16c; Sicily filberts, large, 15c, filberts ordinary, 12c, peanuts, roasted, 12c; peanuts, green, 9c Ontario butternuts 9c; Ontario Walnuts 6c; hickory nuts, 10; Grenoble walnuts, 15c; French walnuts, 12 1/2c lb.

GREEN FRUITS—There is nothing new in this branch. There are plenty of apples, but a great many are off quality. Prices are as follows: Apples, choice,

\$1.00 to \$1.25. Damaged stock can be had at almost any price. California oranges navels, \$4.50 to \$1.75 per box, California seedling oranges \$3.50 to \$1.00 per box. Messina lemons, \$1.50 per box; California lemons, \$1.50 to \$5 box; bananas, \$2.50 to \$3.25 per bunch; pineapples \$1 per dozen, sweet potatoes, \$1 to \$1.50 per barrel, pie plant, \$1.50 to \$2.00 per box; dates, 6 1/2 to 7c lb.; figs, 13 to 15c lb. for layers.

HARDWARE—The tariff changes have not affected the situation locally very much, but eventually some lines will be affected here. Prices are:

TIN, lamb and 56 and 28 lb. ingots, per lb. 19 to 20c.

TIN PLATES.—Charcoal plates, I. O., 10 by 14, 12 by 12 and 14 by 20, per box, \$1.50 to \$1.75; I. X., same size, per box, \$5.75 to \$6; I. C., charcoal, 20 by 28, 112 sheets to box, \$9.00 to 9.25; I. X., per box, 20 by 28, 112 sheets to box, \$11.00 to 11.20.

TERNE PLATES.—I. C., 20 by 28, \$9.00 to 9.25.

IRON AND STEEL.—Bar iron, per 100 lbs. base price, \$2.35 to \$2.50; band iron, per 100 lbs., \$2.35 to 3.00; Swedish iron, per 100 lbs.; \$5.25 to 6; sleigh shoe steel, \$3.00 to 3.25; best cast tool steel, per lb. 9 to 11c; Russian sheet, per lb. 12 to 13c.

SHEET IRON.—10 to 20 gauge, \$3.00; 22 to 24 and 26 gauge, \$3.25; 28 gauge, \$3.50.

CANADA PLATES.—Garth and Blaina, \$3.15

GALVANIZED IRON.—American, 20 gauge, \$1.00; 22 and 24 gauge, \$1.25, 26 gauge \$1.50; 28 gauge, \$1.75 per 100 lbs.

IRON PIPE.—50 to per 60 cent. off list.

LEAD.—Pig, per lb., 4 1/2c.

SHEET ZINC—In casks, 5.75 lb., broken lots, 6.00.

SOLDER.—Half and half (guar) per lb, 14 to 16c.

AMMUNITION.—Cartridges—Rim fire pistol, American, discount, 40 per cent.; rim fire cartridges, Dominion, 50 and 5; rim fire military, American, net list; central fire pistol and rifle, American, 12 per cent.; central fire cartridge, Dominion, 30 per cent.; shot shells, 12 gauge, \$6 to 7.50; shot, Canadian, soft, 5 1/2c; shot, Canadian, chilled, 6c.

WIRE.—Galvanized barb wire, plain twist of wire and staples, \$1.90 to \$3 per 100 lbs. These prices are being shaded for car lots.

ROPE.—Sisal, per lb. 7 1/2 to 8c base, manilla, per lb., 9 1/2 to 10 1/2c base; cotton, 3/4 to 1 1/2 inch as 1 larger, 15c lb.

AXES.—Per box, \$6.00 to 9.00.

NAILS.—Cut, per keg, base price, \$2.76 for 20 to 60 d. with new classification of extras; common steel wire nails, 3 to 6 inch, \$5.10 per keg; 2 1/2 inch, \$3.23, with usual extras for smaller sizes.

HORSE NAILS.—Pointed and finished, oval heads. List prices as follows: No. 5, \$7.50 box; No. 6, \$6.75 box; No 7, \$5 box; No. 8, \$5.75 box; No. 9, 10 and 11, \$5.50 box. Discount off above list prices, 45 per cent.

PAINTS, OILS, ETC.—A report from Montreal quotes turpentine firm, linseed oil 1c lower, white lead firm, putty 5c lower per 100 lbs, gum shellac 1c lower. Here prices are unchanged as follows:

WHITE LEAD—Pure, \$5.75 per 100 lbs.

PREPARED PAINTS.—Pure liquid colors per gallon, \$1.15 to \$1.25.

DRY COLORS.—White lead, per lb., 7c; red lead, kegs 5½c; yellow ocre in barrel lots, 2½c, less than barrels, 3c; golden ocre, barrels, 8½c; less than barrels 4c; Venetian, red, barrels, 3c; less than barrels, 3½c; American vermilion, 15c; English vermilion, \$1 per lb., Paris green, 18 to 19c; Canadian metallic oxides, barrel lots 2½c; less than barrel lots, 3c; English purple oxides, 100 lb. kegs, 4c; less, than kegs, 4½c lb.

VARNISHES.—No. 1 furniture, per gal., \$1; extra furniture, \$1.35; pale oak, \$1.50; elastic oak, \$1.50 to \$1.75; No. 1 carriage, \$1.50 to \$1.75; hard oil finish, 1.50 to \$2; brown Japan, \$1; goldsize Japan, \$1.50; No. 1, orange shellac, \$2; pure orange shellac, \$2.50.

SUNDRIES.—Glue, S.S., in sheets, per lb., 12½ to 15c; glue, white, for kalsomining, 15 to 18c. Stove gasoline, per case, \$1.00; benzine, per case, \$1.00; benzene and gasoline, per gallon, 50c. Axle grease, Imperial per case, \$2.50; Fraser's axle grease, per case, \$3.75; diamond, do, \$2.25 per case. Coal tar, per barrel, \$8; Portland cement, per barrel, \$4.00; plaster, per barrel, \$3.10; plasterer's hair, P.P. 90c per bale putfy, in bladders, barrel lots 2½c per lb., for less than barrels per lb., 2½c.

WINDOW GLASS.—1st break is quoted at \$1.75 per box of 50 feet and \$2 for second break.

LINSEED OIL.—Raw, per gal., 52c; boiled, per gal., 55c in barrels; less than barrels 5c per gallon extra, with additional charges for cans.

TURPENTINE.—Pure spirits, in barrels, per gallon, 55c; less than barrels, per gallon, 58c. An additional charge for packages for small quantities

OILS.—Range about as follows: Black oils, 25 to 30c per gallon; clear machine oils, 33 to 40c; cylinder oil, 50 to 75c, as to quality; castor oil, 10c per lb.; lard oil, 70c per gal.; tanner's or harness oil, 65c; neatsfoot oil, \$1.20; steam refined seal oil, 85c; pure winter bleached sperm oil, \$2 per gallon.

REFINED PETROLEUM.—Prices here are as follows: Silver star, 19½c; crescent, 22½c; oleophene, 4½c in barrels. Car lots 1c per gallon less. United States oils in barrels are quoted at 28c for coccone and 25c for sunlight.

RAW FURS.—Following gives the range as to size and quality of prices paid here for skins:

Badger	\$ 05 to \$ 00
Bear, black or brown.....	5 00 to 20 00
Bear, yearlings.....	2 00 to 7 00
Bear, grizzly.....	5 00 to 15 00
Beaver, large.....	5 00 to 6 50
" medium.....	3 00 to 4 00
" small.....	50 to 2 00
" cubs.....	25 to 5 50
" castors, per lb.....	2 50 to 5 50
Fisher.....	8 00 to 8 00

Fox cross.....	50 to 10 00
" kitt.....	10 to 40
" rod.....	25 to 1 50
" silver.....	20 00 to 75 00
Lynx, large.....	1 00 to 2 00
" medium.....	75 to 1 50
" small.....	50 to 75
Marten, dark.....	1 00 to 4 50
" pale or brown.....	1 00 to 8 25
" light pale.....	75 to 1 75
Mink.....	50 to 1 50
Musquash, winter.....	03 to 10
" spring.....	05 to 15
Otter.....	2 00 to 9 00
Skunk.....	25 to 50
Wolf, timber.....	1 00 to 1 50
" small.....	25 to 60
" bush or large prairie.....	75
Wolverine.....	1 00 to 4 00

WHEAT — GENERAL SITUATION.—Wheat The markets have made some heavy slumps this week, owing mainly to the prospect of an early cessation of the Tureco-Greek war. Exports of wheat, flour included as wheat, from both coasts of the United States, amount to only 1,158,886 bushels this week, 1,260,000 bushels in the week a year ago, 2,550,000 two years ago, 2,773,000 bushels three years ago, and as compared with 2,776,000 bushels in the like week of 1893. The current week's exports of wheat, flour included as wheat, are the smallest since the second day in May, 1891. Exports of corn have also fallen off this week, amounting to 3,657,465 bushels, against 4,769,000 bushels last week, and 2,142,000 bushels in the week a year ago.

WHEAT—LOCAL SITUATION.—The elation among heavy local holders of wheat, over the boom in prices of last week has had a sudden and quick set-back. A week ago to-day, when the market was at the top of the bulge, wheat was quoted here at 78c, and it is said that sales were put through at 78½c. A good deal of business was done at about 77c for No. 1 hard in store Fort William. The decline this week in leading markets, however, caused a panic feeling among local holders, and at the low point wheat was offered here at as low as 65c. Yesterday there was a recovery and to-day the feeling is about 73c for No. hard at the close. There were 3,682,185 bushels of wheat in store at Fort William on Saturday last. The receipts last week aggregated 68,244 bushels, and the shipments 17,239 bushels.

WHEAT—Winnipeg Street Price.—The millers were paying about 60c to farmers for choice samples of hard wheat, per bushel of 60 lbs; feed wheat brings 45 to 50c.

FLOUR.—Prices are: \$2.05 for patents, \$1.85 for bakers, \$1.45 to \$1.50 for second bakers and \$1.00 to \$1.05 for XXXX, per sack of 93 lbs.

MILLSTUFFS.—We quote \$6 for bran and \$3 for shorts, per ton, and in a small way \$1 per ton more is asked.

BARLEY.—City brewers are paying 23 to 25c for malting samples to farmers here, and 27 to 28c on track here for car lots. Feed barley 20 to 23c here.

OATS.—Oats are rather firmer. At Montreal prices were ¾ to 1c per bushel higher on Tuesday, sales in store of No. 2 having

been made at 26c. From 15 to 20c per bushel of 31 pounds is paid to farmers in this market as to quality, per bushel of 31 lbs, for loads. Car lots range from 18c for light up to 20c for choice feed oats and for fancy seed or milling oats as high as 23 to 21c has been quoted for car lots on track here. Most sales of feed oats are about 18 to 19c, and 22 to 23c for fancy lots.

OATMEAL.—The market is easy. Following are prices here in large lots, with small lots to retail dealers held about 15c more. Rolled oatmeal in 80 lb sacks \$1.00 per sack; standard, \$1.85 and granulated \$1.90 in 93 lb sacks. Rolled wheat, 80 lb, \$1.60 in round lots. Pot barley, \$1.90, pearl barley, \$2.50 to \$2.75 in round lots.

GROUND FEED.—Prices are steady. Prices range from \$13 to \$17 per ton, as to quality, the top price for rolled oat feed. Ordinary mixed mill feed is held at \$13 per ton.

FLAX SEED.—Nominal at about 70c per bushel.

OIL CAKE.—Oil cake is still quoted at \$16 to \$17 per ton, including bags, for nut or ground meal.

BEANS.—Round lots to jobbers held at about \$1.10 per bushel.

BUTTER.—The market is in much the same condition as last week, except that the tendency is easier. In fact the general tendency is to accept about 1c lower. Eastern butter markets are weak, owing to receipts, and at Montreal creamery is quoted at 16 to 17c. Here receipts of new rolls have increased somewhat, but so far there has been no accumulation and everything has been taken as fast as it arrives. New rolls have been jobbing here at 14 to 15c as to quality, for good to choice, and medium quality at about 10 to 12c.

CHEESE.—The market is quite bare of stock. Some of the factories are operating now, and a little new cheese is looked for, which will sell at 9 to 10c in a small way for the best grade.

EGGS.—Eggs have been coming fairly freely and they are being taken by packers at 8c net, and are jobbing at 9c, though one house was paying 9c net.

POULTRY.—Prices are firm as receipts are light. No ducks or geese offering. Market prices: Chicken, 10c, turkey 12½c, geese, 10c, ducks, 10c.

GAME.—Wild geese are coming in and bring 50 to 65c each. Waves, 30 to 40c each; ducks, mallards, 30 to 35c per pair. Smaller kinds, 20 to 25c per pair.

LARD.—Prices are: Pure lard \$1.75 for 20 lb. pails, \$1.25 for 50 lb. pails, pure lard in 3, 5 and 10 pound tins, quoted \$6.00 per case of 60 pounds, tierces \$1.25.

CURED MEATS.—Prices are firm and quoted as follows: Smoked meat is quoted: Hams, assorted sizes, 1½ to 1½ breakfast bacon, bollices, 10½ to 11c; dark 9½ to 10c; short spiced rolls, 7½ to 8c; hams, 6½ to 7c smoked long clear, \$1.75 Fancy clear, 8 to 8½c; Dry salt

quoted; Long clear bacon, 7½ to 8c per lb; shoulders, 5½c; boneless shoulders, 6½ to 7 cents; backs, 7½ to 8½ cents; barrel pork, clear mess, \$18.00 to \$18.50; short cut, \$15.50 to \$16; rolled shoulders, \$18 to 18.50; per barrel. Pork sundries; fresh sausage, 7½c; bologna sausage, 6c; ham, chicken and tongue sausage, 10c per package; pickled hocks, 8c; pickled tongues, 5c; sausage casings, 25 to 30c lb.

DRESSED MEATS—Prices are firm all around. Beef is selling at 6 to 6½c and 7c has been paid for a little fancy stuff, but 6½c is about the top. Mutton is held at 10c for fresh and 8c for cold storage stock. Dressed hogs are higher, ranging from 5 to 6c, but the demand at these prices is only from butchers, receipts being limited. Veal 6 to 7c.

HIDES—The tendency is to buy lower in sympathy with the lower tendency in Eastern markets. 6½ to 6¾c is offered for No. 1 green city hides and 5½ to 6c for No. 2 on inspection; calf, 8 to 15c lb., skins, 7 to 9c per lb.; dekins 10 to 20c each, kups, 6 to 7c; sheepskins range from 60c to 75c according to quality. Horsehides, 75c to \$1.25.

WOOL—Present outlook is about 6 to 6½c for unwashed fleeco.

TALLOW—Dealers are paying 3½c for No. 1 extra and 2½ to 3c for undergrades. Rough tallow 2c.

SENECA ROOT—We quote 16 to 18c.

HAY—Demand very slow and prices low.

VEGETABLES—Prices are: Potatoes, 80 to 85c; Onions, 3c to 5c lb; carrots, 40c bushel; turnips, 20c; parsnips; 10 to 15c bushel; celery, 50c dozen; cabbage, 50 to 75c dozen. These are prices dealers buy at from market gardeners.

LIVE STOCK.

CATTLE—Prices are steady, ranging from 4 to 4½c for cattle off cars here, as to quality. Choice animals a fraction more has been paid, and 3½c has been paid for very ordinary dealers' stock.

SHEEP—Prices are steady, at about 4½c off cars here, and we have heard of 4¾c having been paid.

HOGS—Prices are steady, at prices quoted last week. We quote: Good bacon weighing 15 to 30 pounds, 4½ to 4¾c. Light and heavy hogs 2½ to 3¾c, according to quality. Stags 1½ to 2½c, off cars here.

HORSES—Prices range from \$150 to \$200 for team, for general purpose horses, up to \$250 for heavy farm teams.

Duluth Wheat Market.

No. 1 northern wheat at Duluth closed as follows on each day of the week:

Monday—May 7½c—July, 7½c—Sept. 6½c
 Tuesday—May 7½c—July 7½c—Sept. 6½c
 Wednesday—May 7½c—July, 7½c—Sept. 6½c
 Thursday—May 7½c—July 7½c—Sept. 6½c
 Friday—May 7½c—July 7½c—Sept. 6½c
 Saturday, May 1, cash No. 1 hard wheat 7½c; and cash No. 1 Northern at 7½c.

Last week May deliveries closed at 78½c. A year ago May closed at 61½c. Two years ago at 67c, and three years ago at 61c, and four years ago at 70c.

Chicago Board of Trade Prices.

The prices below are board of trade quotations for Chicago No. 2 wheat, No. 2 oats and No. 2 corn, per bushel. Pork is quoted per barrel and lard and short lbs per 100 pounds.

Wheat was excited and weak on Monday, influenced by the rumors of settlement of the European war. Prices were 3 to 3½c lower than Saturday. Closing prices are:

	Apr.	May	July	Sept.
Wheat.....	78½	78½	78½	69½
Corn.....	24½	24½	25½	26½
Oats.....	16½	17½	18½	19
Mess Pork..	8 50	8 50	8 60	—
Lard.....	4 15	4 15	4 25	4 35
Short Ribs.	—	4 7½	4 7½	4 85

The decline continued on Tuesday. Closing prices are:

	Apr.	May	July	Sept.
Wheat....	72½	72½	71½	68½
Corn.....	24	24	25½	26½
Oats.....	—	16½-17	17½	18½
Mess Pork..	—	8 45	8 55	18½
Lard.....	—	4 12½	4 20	4 30
Short Ribs.	—	4 65	4 67½	4 75

On Wednesday wheat was irregular, and though there were some advances, on unfavorable weather reports, the general tendency was lower. Closing prices were:

	Apr.	May	July	Sept.
Wheat....	71	71	70½	66½
Corn.....	24½	24½	25½-6	26½-7
Oats.....	—	17½-18	18½	18½
Mess Pork..	—	8 37½	8 47½	—
Lard.....	—	4 07½	4 15	4 25
Short Ribs.	—	4 60	4 62½	4 70

On Thursday wheat was temporarily firm, on unfavorable crop reports, but finally declined heavily, under realizing pressure. Closing prices were:

	April	May	July	Sept.
Wheat....	70½	70½	70½	65½
Corn.....	23½	23½	25½	26½
Oats.....	—	16½	17½	18½
Mess Pork..	—	8 45	8 55	—
Lard.....	—	4 10	4 20	4 27½
Short Ribs.	—	4 62½	4 70	4 75

On Friday wheat was irregular, influenced by contradictory crop reports and war news. Final prices were higher. Closing prices were:

	April	May	July	Sept.
Wheat....	72	72	71½	68½
Corn.....	24-½	—	25½	26½
Oats.....	—	16½	17½-18	18½
Mess Pork..	—	8 50	8 62½	—
Lard.....	—	4 12½	4 22½	4 32½
Short Ribs.	—	4 67½	4 72½	4 77½

July wheat opened at 71½c on Saturday, and advanced to 72c, then declined irregularly to 70½c. Closing prices were:

	April	May	July	Sept.
Wheat....	—	71½	70½	66½
Corn.....	—	23½	25	26½
Oats.....	—	16½	17½	18½
Mess Pork..	—	8 47½	8 61	—
Lard.....	—	4 10	4 17½	—
Short Ribs.	—	4 62½	4 65	—
Flax Seed..	—	75½	76½	77½

Last week May delivery closed at 77c. A year ago May wheat closed at 59½c. Two years ago at 51½c, and three years ago at 59½c.

New York Wheat.

On Saturday, May 1, May option closed at 79c and July at 77½c. A week ago May option closed at 83½c and two weeks ago at 77½c.

Minneapolis Wheat.

On Saturday, May 1, No. 1 Northern wheat closed at 71½c for May option, 71½c for July, and 61½c for September. A week ago May wheat closed at 76½c.

Winnipeg Clearing House.

Clearings for the week ending April 29, were \$70,599; balances, 184,265. For the previous week clearings were \$12,051. For the corresponding week of last year clearings were 710,051 and for the week two years ago, were 711,331.

The clearances for the Dominion were as follows: Montreal, \$10,621,511, increase 25.5 per cent.; Toronto, \$9,956,437, increase 20.1 per cent.; Halifax, \$1,052,788, decrease 3.5 per cent.; Winnipeg, \$879,599, increase, 7.4 per cent.; Hamilton, \$714,599, increase, 41.6 per cent.; St. John, \$619,289. The same as a year ago.

The Live Stock Trade.

At London on April 26, there was a firmer feeling in cattle, and prices advanced ½c per lb. Choice United States cattle sold at 11½c; Canadians at 10½c, Argentine at 10½c. Argentine sheep sold at 13c, and lambs at 15c.

A cable from Liverpool quoted choice States cattle at 12c, choice Canadians at 11½c, and middlings at 10½ to 11c.

At Montreal, on April 26, cattle were ½c lower. Cattle ranged from 2½ to 4½c as to quality, a few touching 4½c. Sheep 4 to 4½c. Hogs were ½c lower at 5 to 5½c.

At Toronto, on April 27, export cattle were quoted at 4 to 4½c, butchers' cattle ranged from 2½ to 3½c; sheep 3 to 3½c, yearlings 4½ to 5½c, hogs 5½ for best bacon, heavy fat, 4½ to 4¾c, sows, 3c.

A delegation waited on Hon. Clifford Sifton at Winnipeg on Friday, and urged upon him the favorable consideration of the question of building a dam to improve the navigation of the Red river at the St. Andrew's rapids.

Woodstock, Ont., April 19. The cheese season has opened in this section, a small market being held to-day. Four factories boarded 270 April cheese. There were four buyers present. The offerings were taken at 10c. The first regular meeting of the Woodstock cheese board will be held the second Wednesday in May.

British Columbia Markets.

(All quotations, unless otherwise specified, are wholesale for such quantities as are usually taken by retail dealers, and are subject to the usual reduction on large quantities and to cash discounts.)

(BY WIRE TO THE COMMERCIAL.)

Vancouver, April 26, 1897.

Butter.—California dairy, 19c; Local creamery, 21c; Manitoba dairy, 18c; Manitoba cheese, 11c; California cheese, 12c lb.

Cured Meats.—Hams 13 cents; breakfast bacon 12½; backs 9½c; long, clear, 9½ short rolls 9½ to 10c; smoked sides 10½c. Lard is held at the following figures: Tins 10c per pound; in pails and tubs 9½c lb.

Game.—Mallard, 25c, widgeon, 25c; teal, 20c; grouse, 85c to \$1; geese, 75c to \$1.25; Venison, 4c; sand snipe, 35c.

Fish.—Prices are: Flounders 3c; smelt 5c; sea bass 4c, black cod 5c; rock cod 4c; red cod 4c; tommy cod 5c; herring 4c; spring salmon 7c; steelhead, 7c; whiting 5c; soles 6c; smoked halibut, 10c; kippered cod 9c; sturgeon 6c; smoked salmon, 10c; finnan haddie, 10c; kippered herring 12c; Columbia river oolochaus, 7c.

Vegetables.—Local potatoes, \$23.00 to \$25.00 per ton; onions 3c; cabbage, 1½c lb; carrots, turnips and beets, \$10 a ton.

Eggs.—Oregon eggs, 17c.

Fruits.—Fruit is sold by box unless otherwise quoted. Standard American boxes measure one foot ten and a half inches by eleven and a half inches with depth of eleven inches, inside measurement, and contain from 230 to 350 lemons, from 125 to 300 seedling oranges, or from 125 to 150 navel oranges. California lemons, \$2.50; California oranges, seedling, \$2.00 to \$2.25; navel oranges, \$3.50 to \$3.75; Australian apples, \$2.50; bananas, \$2.75 per bunch.

Evaporated Fruits.—Apricots 11c per lb; peaches 9c; plums 9 to 10c; prunes, French, 5c to 7½c; loose Muscatel raisins, 6c; London layer raisins \$1.90 box; Italian prunes, 6 to 8½c lb.

Nuts.—Almonds, 13c; filberts, 12½c; peanuts, 10c; Brazil, 12½c; walnuts, 12c lb.

Meal.—National mills rolled oats, 90 lb sacks, \$3.00; 45 pound sacks, \$3.10; 22½ pound sacks, \$3.20; 10.7 sacks, \$2.60. Oatmeal, 10-10's, \$3.25; 2-50's, \$3.00. Off grades, 90 lbs, \$2.70.

Flour.—Delivered B.C. points.—Manitoba patent, per barrel, \$5.50; strong bakers, \$5.20; Oregon, \$5.80.

Grain.—Local wheat, \$30 to \$35. Oats, \$26 per ton.

Ground Food.—National mills chop, \$23 to \$24 per ton; ground barley, \$22 ton; shorts, \$21.00 ton; bran \$19.00; oil cake meal, \$35 ton; F. O. B. Vancouver, including duty paid on import staff.

Hay.—\$17.00 per ton.

Dressed Meats.—Beef, 8½ to 9c; mutton, 10 to 11c; Australian frozen mutton 10c;

San Francisco mutton, 8½c; pork, 6½ to 7½c; veal, 8 to 9c lb.

Live Stock.—Steers, \$1.75 to \$5.25 per 100 lbs.; sheep, \$1.50 to \$5.25 per 100 lbs.; hogs, \$5.50 to \$5.75 per 100 lbs.

Poultry.—Chickens, \$5.50 to \$6 doz.

Sugars.—Powdered and icing, 6½c; Paris lump, 5½c; granulated, 4½c; extra C, 4½c; fancy yellows 4c; yellow 3½c per lb.

Syrups.—30 gallon barrels, 1½c per pound; 10 gallon kegs, 2½c; 5 gallon kegs, \$1.50 each; 1 gallon tins, \$1 per case of 10; ½ gallon; tins, \$1.75 per case of 20.

Teas.—Congo: Fair, 11½c; good, 18c choice 26c. Ceylons: Fair 25c; good 30c; choi 3 35c per lb.

British Columbia Business Notes.

A. Morin, Fort Steel, hotel, is succeeded by R. D. D. Mather.

Genelle. Peter & Co., NanKusp, saw mill, has amalgamated with Vancouver Sash & Door Co.

H. J. McDonald, Nanaimo, hotel, is succeeded by Mrs. T. Miller.

A. Maurin, Nelson, second hand clothing, is burnt out.

Campbell Bros., Rossland, furniture, is succeeded by R. C. Watterson.

Lockhart, Massan & Miller, Rossland, furniture, have dissolved.

Albano & Carr, Trail, tailors, have dissolved, J. Albano continues.

S. Drowning & Son, Vancouver, wholesale liquors, have assigned.

J. Munn, Vancouver, fruits, is succeeded by J. H. Travelbea.

Henderson Publishing Co., Victoria, has been incorporated.

A. J. Bechtel, Victoria, hotel, is succeeded by W. Martin.

S. K. Macres, Victoria, fruits, is succeeded by D. Macres.

Thomas Bickle, Wellington, general store, has sold out to John Bickle.

Winnipeg Prices a Year Ago.

Wheat was 1c lower. Butter was 1 to 2c lower. Hides, weak. Butchers' cattle cattle were ¼c lower.

Following were Winnipeg prices this week last year:

Wheat—No. 1 hard, in store at Fort William, 65c for May delivery.

Flour.—Local price, per sack, Patents \$1.85 to \$1.90; Bakers, \$1.65 to \$1.70.

Bran.—Per ton, \$9.

Shorts.—Per ton, \$10.

Oats.—Per bushel, Winnipeg street price, 16 to 15c. Car lots at country points, 10 to 13c.

Barley—Selling at 17 to 18c for feed here. Car lots at country points worth 13c to 15c.

Butter.—Dairy, good to choice, jobbing at 11c to 14c as to quality and quantity.

Cheese.—Jobbing price 9 to 10c.

Eggs.—Fresh, jobbing at 9½ to 10c, and 9c not.

Beef.—City dressed, 5 to 5½c.

Mutton.—Mutton, hold stock, 7c to 8c, fresh, 9c.

Hogs.—Dressed, 4½ to 5c.

Cattle.—Nominal at 2½ to 3c for butchers' stock.

Hogs.—Live, off cars, 3½c.

Sheep.—Sheep nominal at 1 to 1½ off cars. Seneca Root.—Dry 19c lb.

Poultry.—Chickens, 12c lb; turkeys, 11c; ducks, 10c, geese, 12c.

Hides.—Green country hides, 3½ to 3¾, No. 1 4c on inspection.

Potatoes—12 to 15c per bushel

Hay—\$5 to \$5.50 for baled on track.



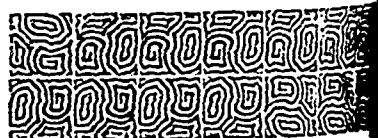
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(Continued from Page 811)

171 Olive oil, n. e. s., 20 per cent ad valorem.

172 Essential oils 10 per cent ad valorem. Unchanged.

173 Vasoline and all similar preparations of petroleum for toilet, medicine or other purposes 5 per cent ad valorem. Unchanged.

COAL.

174 Coal, bituminous, 60 cents per ton of 2000 pounds. Unchanged.

175 Coal best, n. e. s., imported without admixture with large coals than will pass between railroad bars half an inch apart, 20 per cent ad valorem. Unchanged.

EARthenWARE SCHEDULE.

Earthenware, cement, slate and stoneware.

176 Building brick, paving brick, stove bricks and fire brick, n. e. s., 20 per cent ad valorem. Unchanged.

177 Earthenware and stoneware, viz. Zephyrus chairs or crecks, 30 per cent ad valorem. Unchanged.

178 Drain tiles, not glazed, 20 per cent ad valorem. Unchanged.

179 Drain pipes, sewer pipes, chimney flings or vents, chimney tops and inverted blocks glazed or unglazed and earthenware tiles, 35 per cent ad valorem. Unchanged.

180 China and porcelain ware, also earthenware and stoneware, brown or colored and R. e. kingham ware, white granite or iron stoneware "C. C." or cream colored ware decorated, printed or sponged, and all earthenware, n. e. s., 30 per cent ad valorem. Unchanged.

181 Baths, tubs washstands, of earthenware, stone cement or clay, and all manufactures of cement or clay, n. o. p., and cements, n. o. p., 30 per cent ad valorem. New classification.

182 Cement, Portland, and hydraulic or other lime in bags, barrels or casks, the weight of the packages to be included in the weight for duty, 12½ cents per one hundred pounds; old rate 40c per barrel.

183 Plaster of paris, or gypsum, ground, calcined, 15 per cent ad valorem; 15 per cent unchanged.

184 Plaster of paris, or gypsum, calcined or manufactured, the weight of the package to be included in the weight for duty, 12½ cents per one hundred pounds; old rate 40c per 100 lbs.

185 Lithographic stones, not engraved, 20 per cent ad valorem. Unchanged.

186 Grindstones, not mounted and not less than 12 inches in diameter, 20 per cent ad valorem, old rate \$1.75 per ton.

187 Flagstones, granite, rough marble, rough freestone, sandstone and all building stone, not hammered or chiselled, and blocks of marble sawn on not more than two sides, 20 per cent ad valorem. Unchanged.

188 Granite, flagstones, freestones and all other building stone, dressed, and marble on more than two sides, n. o. p., 25 per cent ad valorem. Old rate 25 per cent.

189 Marble and granite, finished and polished, and all manufactures of marble or granite, n. o. p., 35 per cent ad valorem. Old rate 30 per cent.

190 Manufactures of stone, n. o. p., 30 per cent ad valorem.

191 Roofing slate 25 per cent ad valorem. Old rate 30 per cent.

192 Slate mantels and other manufactures of slate, n. e. s., 30 per cent ad valorem. Unchanged.

193 Slate pencils and school writing slates, 20 per cent ad valorem. Unchanged.

194 Mosaic flooring of any material, \$30 per cent ad valorem. Unchanged.

GLASS AND GLASS WARE.

195 Common and ornamental window glass, and plain colored opaque, stained or tinted, or muffled glass, in sheets, 20 per cent ad valorem. Unchanged.

196 Ornamental figured and enamelled colored glass, vitrified or painted; chipped, figured enamelled and ob-cured white glass, stained glass windows and ornamental or other ornamental window glass, n. o. p., and rough-rolled plate glass, 30 per cent ad valorem. Old rate 25 per cent.

197 Plate glass, not bevelled in sheets or panes, n. e. s., 30 per cent ad valorem. Old rate, 8 cents per square foot.

198 Plate glass, bevelled in sheets or panes, n. o. p., 35 per cent ad valorem. Old rate, 8 cents per square foot.

199 Silvered glass, bevelled or not, framed or not, 80 per cent ad valorem. Old rate, 27½ per cent and 32½ per cent.

200 German looking-glass (thin plate) un-silvered or for silvering, 20 per cent ad valorem. Old rate, 17½ per cent.

201 Glass demijohns or carboys, empty or filled, bottles, decanters, flasks, phials, glass jars, and glass balls, lamp chimneys, glass shades or globes, cut, pressed, or moulded, crystal or glass tableware decorated or not, and blown glass tableware, 30 per cent ad valorem. Unchanged.

202 Bent plate or other sheet glass, and all other glass and manufactures of glass, n. o. p., 20 per cent ad valorem. Unchanged.

203 Spectacles and eyeglasses, 30 per cent ad valorem. Unchanged.

204 Spectacle and eyeglass frames and metal parts thereof, 20 per cent ad valorem. Unchanged.

LEATHER AND RUBBER.

205 Dongola, cordovan, calf, sheep, lamb, kid or goat, kangaroo, alligator or other upper leather, and all leather, dressed, waxed, glazed or further finished than tanned, n. e. s., harness leather, scrap leather and chamois skin, 17½ per cent ad valorem. Old rate 15 and 17½ per cent.

206 Skins for morocco leather, tanned, but not further manufactured, sole leather and belting leather of all kinds and leather tanned only, n. o. p., 15 per cent ad valorem. Unchanged.

207 Glove leathers, tanned or dressed, colored or uncolored, when imported by glove manufacturers for use in their own factories in the manufacture of gloves, 10 per cent ad valorem. Unchanged.

208 Japanned, patent or enamelled leather and morocco leather, 25 per cent ad valorem. Old rate 22 1-2 per cent.

209 Leather board, leatheroid and manufactures thereof, 25 per cent ad valorem. Old rate 20 per cent.

210 Whips of all kinds, including thongs and lashes, 35 per cent ad valorem. Unchanged.

211 Belting of leather, rubber or other material, n. e. s., 20 per cent ad valorem. Unchanged.

212 Boots and shoes and slippers of any material, n. e. s., 25 per cent ad valorem. Unchanged.

213 Manufacturers of raw hides and all manufactures of leather, n. o. p., 25 per cent ad valorem. Unchanged.

214 India rubber boots and shoes, and all manufactures of india rubber and gutta percha, n. o. p., 25 per cent ad valorem. Unchanged.

215 India rubber clothing and clothing made water proof, with india rubber, rubber or gutta percha hose, and cotton or linen hose lined with rubber, rubber mats or mat-

ting and rubber packing, 35 per cent ad valorem. Unchanged.

METALS.

216 Iron or steel, scrap, wrought or refuse, including punching, cuttings or clippings of iron or steel plates or sheets having been in actual use, crop ends of tinplate bars blooms and rails, the same not having been in actual use \$1.50 per ton. Old rate \$1 per ton.

Nothing shall be deemed scrap iron or scrap steel except waste or refuse iron or steel fit only to be manufactured in rolling mills.

217 Iron in pigs, iron kentledge and scrap iron, \$2.50 per ton. Old rate, \$1 per ton.

218 Ferro-silicon, ferro manganese and spiegelisen 5 per cent ad valorem. Unchanged.

219 Iron or steel ingots, cogged ingots blooms and slabs, billets unfinished, measuring in size not less than ten united inches in circumference, puddled bars loops or other forms less finished than iron or steel bars, but more advanced than pig iron, except castings, \$1 per ton. Old rate, \$5 per ton.

220 Rolled iron or steel angles, tees, beams, channels, girders and other rolled shapes or sections, weighing less than thirty-five pounds per lineal yard, not punched, drilled or further manufactured than rolled, n. e. s., \$7 per ton. Old rate 12 1-2 per cent.

221 Rolled iron or steel angles, tees, beams, channels, joists, girders, stars or other rolled shapes or trough, bridge, building or structural rolled sections or shapes, not punched, drilled or further manufactured than rolled, n. e. s., and flat eye bar blanks not punched or drilled, 15 per cent ad valorem. Old rate, \$10 a ton.

222 Bar iron or steel rolled or hammered whether in coils, rods, bars or bundles, comprising rounds, ovals and squares, and flats number sixteen gauge and thicker, n. o. p., and rolled iron or steel hoops, bands, scroll or strips, eight inches or less in width, number sixteen gauge and thicker, n. e. s., \$7 per ton. Old rate, \$10 per ton.

223 Universal mill or rolled edge bridge plates of steel, when imported by manufacturers of bridges, 15 per cent ad valorem. Old rate 12 1-2 per cent.

224 Rolled iron or steel plates not less than thirty inches in width and not less than one-quarter of an inch in thickness, n. o. p., 15 per cent ad valorem. Old rate 12 1-2 per cent.

225 Rolled iron or steel sheets or plates, sheared or un-sheared, and skelp iron or steel, sheared or rolled in grooves, n. e. s., \$7 per ton. Old rate, 10 per ton.

226 Skelp iron or steel, sheared or rolled in grooves, when imported by manufacturers of wrought iron or steel pipe for use only in the manufacture of wrought iron or steel pipe in their own factories, 5 per cent ad valorem.

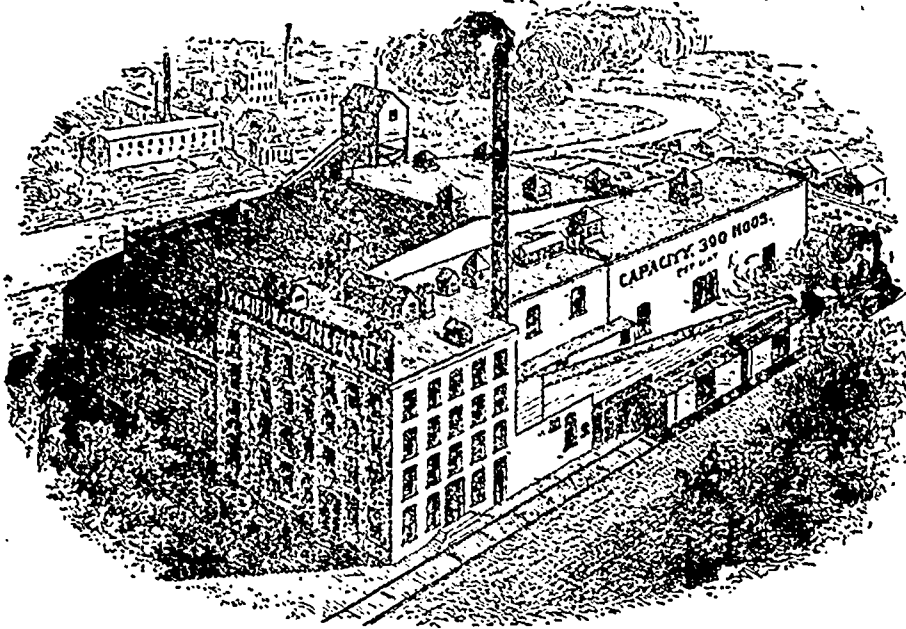
227 Rolled iron or steel sheets, thinner than number seventeen gauge, n. o. p. Canadian plates, Russia iron, flat or corrugated galvanized iron or steel sheet terne plate and rolled sheets of iron or steel coated with zinc, spelter or other metals of all widths or thicknesses, n. o. p., and rolled iron or steel hoops, bands, scroll or strips thinner than number sixteen gauge, n. e. s., 5 per cent ad valorem. Unchanged.

228 Chrome steel, 15 per cent ad valorem.

229 Steel, rolled or hammered, in bars, bands, hoops, scrolls or strips, sheets or plates, of any size, thickness or width, when of greater value than four cents per pound, n. o. p., 15 per cent ad valorem; old rate, \$10 per ton.

230 Swedish rolled iron and Swedish rolled steel nail rods, under half an inch in diameter,

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for the manufacture of horseshoe nails, 15 per cent ad valorem. Unchanged.

231 Iron or steel railway bars or rails of any form, punched or not punched, n.e.s., for railways, which term for the purpose of this item shall include all kinds of railways, street railways and tramways, even although the same are used for private purposes only, and even although they are not used or intended to be used in connection with the business of common carrying of goods or passengers. 30 per cent ad valorem. Unchanged.

232 Railway fish plates and tin plates, \$8 per ton. Old rate, \$10 per ton.

233 Switches, frogs, crossing and intersec-tions for railways, 30 per cent ad valorem; unchanged.

234 Locomotives for railways, n.o.s., 35 per cent ad valorem. Unchanged.

235 Iron or steel bridges, or parts thereof, iron or steel structural work, columns, shapes of sections drilled, punched or in any further stage of manufacture than as rolled or cast, n.e.s., 30 per cent ad valorem. Unchanged.

236 Forgings of iron or steel of whatever shape or size or in whatever stage of manu-facture, n.e.s., 30 per cent ad valorem; old rate 35 per cent.

237 Iron or steel castings, in the rough, n.e.s., 25 per cent ad valorem.

238 Stove plates, stoves of all kinds, for oil, gas, coal or wood, or parts thereof, and of smithing, batters' and tailors' irons, plated wholly or in part, or not, 25 per cent ad valorem. Old rate 27½ per cent.

239 Springs, axles, axle bars and axle blanks, and parts thereof of iron or steel, for railway or tramway vehicles. 35 per cent ad valorem. Old duty, \$20 per ton.

240 Springs, axles, axle blanks, and parts thereof, of iron or steel, including cart or wagon skains or boxes, n.o.s., 30 per cent. Old rate 10 per lb and 20 per cent.

241 Cast iron pipes of every description, n.e.s., \$8 per ton. Old duty \$10 per ton.

242 Wrought iron or steel boiler tubes, in-cluding flues and corrugated tubes for marine boilers, 5 per cent ad valorem. Former rate, 7 per cent.

243 Tubes of rolled steel, not joined or welded, not more than one and one-half inches in diameter, and seamless tubes for bicycles, 15 per cent ad valorem. Unchanged.

244 Wrought iron or steel tubing, plain, or galvanized, threaded or coupled or not, over two inches in diameter, n.e.s., 15 per cent. Unchanged.

245 Wrought iron or steel tubing, plain or galvanized, threaded and coupled or not, six inches or less in diameter, n.o.s., 35 per cent ad valorem. Old rate, 20 per cent.

246 Other wrought iron or steel pipe or tubing, plain or galvanized, riveted, corru-gated or otherwise manufactured, n.o.p., 30 per cent ad valorem. Old rate, 5-10 cents per lb. and 30 per cent.

247 Iron or steel fittings for iron or steel pipe of every description, and chilled iron or steel rolls, 30 per cent ad valorem. Old rate 30 per cent.

248 Iron or steel cut nails and spikes (ordinary builders') and railway spikes, n.o.p., 30 per cent ad valorem. Unchanged.

249 Wrought and pressed nails and spikes, cut, blunt, cooper's, cigar box Hungarian and shoe and other nails, horse, mule and sheep, 30 per cent ad valorem. Unchanged.

250 Wire nails of all kinds, n.o.p., 35 per cent. Unchanged.

251 Composition nails and spikes and roofing nails, 15 per cent ad valorem. Old rate 20 per cent,

252 Iron or steel shoe tacks, and ordinary cut tacks, leathered or not, brads, sprigs, or shoe nails, double pointed tacks and other tacks of iron or steel, n.o.s., 35 per cent ad valorem. Item varied.

253 Screws, commonly called wood screws, of iron or steel, brass or other metal, plated or not, including tag or coach screws, and machine and other screws, n.o.p., 35 per cent ad valorem. Item varied.

254 Coil chain, chain links and shackles of iron or steel, five-sixteenths of an inch in diameter and over, 5 per cent ad valorem. Unchanged.

255 Barbed wire and other wire for fencing, until January 1, 1903, 15 per cent ad valorem, thereafter to be free, and all articles upon which duties are levied, which enter into the cost of the manufacture of the said barbed or other wire, shall for this purpose then be free, the whole subjected to regulations to be made by the Controller of Customs. Old rate ½ cents per lb.

256 Buckthorn, and strip fencing of iron or steel, 23 per cent ad valorem. Old rate ½ cent per lb.

257 Wire, single or several, covered with cotton, linen, silk, rubber or other material, including cable so covered, n.o.s., 25 per cent ad valorem. Old rate 30 per cent.

258 Wire, of all metals and kinds, n.o.p., 20 per cent ad valorem. Item varied.

259 Wire rope, stranded or twisted wire, clothes lines, picture or other twisted wire and wire cable, n.o.s., 25 per cent ad valorem. Unchanged.

260 Wire cloth or wove wire, or netting of iron, steel, brass, copper or other metal, 30 per cent ad valorem. Item varied.

261 Needles of any material or kind, n.o.p., and pins manufactured from wire of any metal, n.o.p., 30 per cent ad valorem. Unchanged.

262 Lead, old, scrap, pig and block, 20 per cent ad valorem. Old rate, 40 cents per hundred pounds.

263 Lead, in bars and sheets, 25 per cent ad valorem. Old rate, 60 cents per hundred pounds.

264 Lead pipe, lead shot and lead bullets, 35 per cent ad valorem. Old rate, 4-10 cents per pound and 25 per cent.

265 Lead, manufactures of, n.o.p., 30 per cent ad valorem. Unchanged.

266 Brass and copper nails, tacks, rivets and burrs or washers, balls, n.e.s., and all manufactures of brass or copper, n.o.p., 30 per cent ad valorem. Unchanged.

267 Zinc manufactures, of n.o.p., 25 per cent ad valorem. Unchanged.

268 Nickel anodes, 10 per cent ad valorem. Unchanged.

269 Iron or steel nuts, washers and rivets, including tubular rivets, bolts with or with-out threads, and nut and bolt blanks, n.e.s., 35 per cent ad valorem. Old rate, 1 cent per lb. and 25 per cent.

270 Builders', cabinetmakers', upholster-ers', harness-makers' and saddlers' and carriage hardware, including butts, hinges, locks, curry-combs or curry-cards, horse boots, harness and saddlery, n.e.s., 30 per cent ad valorem. Old rate, 32½ per cent.

271 Skates of all kinds, roller or other parts thereof, 35 per cent ad valorem. Old rate, 10 cents per pair and 30 per cent.

272 Gas metres, 85 per cent ad valorem, Unchanged.

273 Safes, doors for safes and vaults, scales, balances, weighing beams and strength testing machines of all kinds, 30 per cent ad valorem. Unchanged.

274 Carvers, knives and forks of steel, butcher and table steels, oyster, bread,

kitchen, cooks' butcher, shoe, arrier, putty, hacking and glazers' knives, cigar knives, spatulas, or palette knives, razors, erasers or office knives, pen, pocket, pruning, sports-man and hunters' knives, manicure files, scissors, trimmers, barbers', tailors' and lamp shears, horse and toilet clippers, and all like cutlery, plated or not, n.o.p., when any of the above articles are imported in cases or cabinets the cabinets shall be dutiable at the same rate as their contents, 10 per cent ad valorem. Old rate, 25 per cent.

275 Knife blades or blanks and forks of iron or steel in the rough, not handled, filed, ground or otherwise manufactured, 10 per cent ad valorem. Unchanged.

276 Celluloid, moulded into sizes for handles of knives and forks, not bored or otherwise manufactured, also moulded celluloid balls and cylinders, coated with tin foil or not but not finished or further manu-factured, and celluloid lamp shade blanks, 10 per cent ad valorem. Unchanged.

277 Bird, parrot, squirrel and rat cages, of wire and metal and parts thereof, 35 per cent ad valorem. Unchanged.

278 Files and rasps, n.e.s., 30 per cent. ad valorem. Old rate, 35 per cent.

279 Adzes, cleavers, hatches, saws, wedges, sledges, hammers, crowbars, cant-dogs and track tools, picks, mattocks and eyes or poles for the same, anvils, vises and tools, hand or machine, of all kinds, n.o.p., 30 per cent ad valorem. Old rate, 35 per cent.

280 Axes, scythes, sickles, or reaping hooks, hay or straw knives, edging knives, hoes, rakes, pronged forks, snaths, farm or field rollers, post hole diggers, and other agricultural implements, n.e.s., 25 per cent ad valorem. Old rate, 35 per cent.

281 Shovels and spades, iron or steel, n.e.s., and lawn mowers, 35 per cent ad valorem. Old rate 50 cents per dozen and 25 per cent.

282 Britannia metal, nickel silver, Novada and German silver, manufactures of, not plated, and manufactures of aluminium, n.o.p., 25 per cent ad valorem. Unchanged.

283 Sterling or other silver ware, nickel plated ware, gilt or electroplated ware, wholly or in part of all kinds, n.e.s., 30 per cent ad valorem. Unchanged.

284 Telephone and telegraph instruments, electric and galvanic batteries, electric motors, dynamos, generators, sockets, insul-ators of all kinds and electric apparatus, n.e.s., 25 per cent ad valorem. Unchanged.

285 Electric light carbons and carbon points, of all kinds, n.e.s., 35 per cent ad valorem. Old rate \$2.50 per 1000.

286 Carbons over six inches in circumfer-ence, 15 per cent.

287 Lamp, side lights and head lights, lanterns, chandeliers, gas, coal or other oil fixtures, and electric light fixtures, or metal parts thereof, including lava or other tips, burners, collars, galleries, shades and shade holders, 30 per cent ad valorem. Old rate, 27½ per cent.

288 Lamp springs, and glass bulbs for electric lights, 10 per cent. Unchanged.

289 Babbit metal, type metal, phosphor tin and phosphor bronze in blocks, bars, plates, sheets and wire, 10 per cent ad valorem. Unchanged.

290 Type for printing, including chases, quoins and slugs of all kinds, 20 per cent ad valorem. Unchanged.

291 Plates engraved on wood, steel, or other metal, and transfers taken from the same, including engravers' plates of steel polished, engraved or for engraving there-upon, 20 per cent ad valorem. Unchanged.

202 Stereotypes, electrotypes and celluloids for almanacs, callendars, illustrated pamphlets, newspaper advertisements or engravings, and all other like work for commercial trade or other purposes, n. o. s., and matrices or copper shells for the same, 2 cents per square inch. Unchanged.

203 Sterotypes, electrotypes and celluloids of newspaper columns, and bases for the same, composed wholly or partly of metal or celluloid $\frac{3}{8}$ per square inch, and matrices or copper shells for the same, 2 cents per square inch. Unchanged.

281 Clothes wringers for domestic use, and parts thereof, 85 per cent. Old rate, 25 cents each and 20 per cent.

205 Buckles of iron, steel, brass or copper, of all kinds, n. o. p., (not being jewellery), 30 per cent ad valorem.

296 Guns, rifles, including air guns and air rifles not being toys, muskets, pistols, cannons, revolvers or other firearms; cartridges, primers, percussion caps, wads, or other ammunition, n. o. p.; bayonets, swords, fencing foils and masks; gun or pistol covers or cases, game bags, loading tools and cartridge belts of any material, n. e. s., 30 per cent ad valorem.

297 Agate, granite or enamelled, iron or steel hollow ware, 35 per cent ad valorem.

293 Enamelled iron or steel ware, n. e. s., iron or steel hollow ware, plain black, tinned or enameled, and nickel and aluminum kitchen or house hold hollow ware, n. e. s., 30 per cent ad valorem. Old rate, 25 per cent.

299 Tinware, painted or japanned, and galvanized iron or steel ware and all manufactures of tin or of galvanized iron or steel, n. o. p., 25 per cent ad valorem. Old rate, 25 per cent.

300 Signs of any material, framed or not, and letters of any material for signs or similar use, 30 per cent ad valorem.

301 Fire engines and fire extinguishing machines, including sprinklers for fire protection, 35 per cent ad valorem. Unchanged.

302 Brass pumps of all kinds, 30 per cent ad valorem.

303 Printing presses and type-making accessories therefor, folding machines, book-binders' book-binding, ruling, embossing, and paper cutting machines and parts thereof, 10 per cent ad valorem. Unchanged.

304 Sewing machines and parts thereof, 30 per cent. Unchanged.

305 Steam engines, boilers, derricks, cranes, portable engines, horse-power threshers, separators, fodder or feed cutters or machines, potato diggers, farm waggons, grain crushers, fanning mills, hay tedders, windmills, pumps, and all machinery, stationary or portable, and parts thereof, composed wholly or in part of iron or steel or other metal, n. e. s., 25 per cent ad valorem. Old rate, 27 $\frac{1}{2}$ per cent.

306 Machine card clothing, 25 per cent ad valorem. Unchanged.

307 Mould board or shaves, or plough plates, land sides and other plates for agricultural implements, when cut to shape from rolled plates of steel, but not moulded, punched, polished or otherwise manufactured, 5 per cent ad valorem.

308 Mowing machines, harvesters, self-binders or without binders, binding attachments, reapers, cultivators, ploughs, harrows, horse rakes and seed drills, 20 per cent ad valorem. Unchanged.

309 Trawls, trawling spoons, fly hooks, sinkers, swivels, and sportsmen's fishing bait and fish hooks, n. e. s., 30 per cent.

310 Patterns of brass, iron, steel or other metal (not being models), 30 per cent ad valorem.

311 Manufactures, articles or wares not

specially enumerated or provided for composed wholly or in part of iron or steel and whether wholly or partly manufactured, 30 per cent ad valorem. Old rate, 27 1-2 per cent.

312 Freight waggons, drays, sleighs and similar vehicles, 25 per cent ad valorem. Unchanged.

313 Buggies, carriages pleasure carts and similar vehicles, n. e. s., including cutters, children's carriages and sleds and finished parts thereof, n. o. p., 35 per cent ad valorem. Old rate, 25 and 25 per cent.

314 Railways cars (or other cars), wheelbarrows, road trucks or railway scrapers and hand carts, 30 per cent ad valorem. Unchanged.

315 Bicycles and tricycles, 30 per cent ad valorem. Unchanged.

MANUFACTURES OF WOOD, ETC

316 Cane, reed or rattan, split or otherwise manufactured, n. o. p., 15 per cent ad valorem. Old rate 17 1-2 per cent.

317 Corks, and other manufactures of cork wood or cork bark, n. o. p., 20 per cent ad valorem. Unchanged.

318 Lumber and timber, manufactured, sawed boards, planks and deals planed or dressed on one or both sides, when the edges thereof are jointed or tongued and grooved 25 per cent ad valorem. Old rate 20 per cent.

319 Shingles of wood, 20 per cent ad valorem. Unchanged.

320 Pails and tubs of wood, churas, brooms and whisks, washboard, pumblers and riling pins, 20 per cent ad valorem. Unchanged.

321 Veneers of wood not over three thirty-seconds of an inch in thickness, 10 per cent ad valorem. Old rate 5 and 10 per cent.

322 Mouldings of wood, plain, gilded or otherwise further manufactured, 25 per cent ad valorem. Old rate 20 per cent.

323 Wood pulp, 25 per cent ad valorem. Unchanged.

324 Manufactures of wood, n. o. p., 25 per cent ad valorem. Unchanged.

325 Fishingrods, walkingsticks and walking canes of all kinds, n. e. s., 30 per cent ad valorem and 3 per cent. Old rate, 25 and 30 per cent.

326 Picture frames and photograph frames of any material, 30 per cent ad valorem. Unchanged.

327 Umbrella, parasol and sunshade sticks or handles, n. e. s., 20 per cent ad valorem. unchanged.

328 Coffins and caskets and metal parts thereof, 25 per cent ad valorem. Unchanged.

329 Show cases of all kinds, and metal parts thereof, 35 per cent ad valorem.

330 Billiard tables with or without pockets and bagatelle tables or boards, cues, balls, cue racks and cue tips, 35 per cent ad valorem. Unchanged.

331 Vulcanized fibre, kartavert, indurated fibre, and like material and manufactures of, n. e. s., 25 per cent ad valorem. Unchanged.

332 Lead pencils of all kinds, in wood or otherwise, 25 per cent ad valorem. Unchanged.

333 House, office, cabinet or store furniture, of wood, iron or other material, in parts of finished, wire screens, doors and windows, cash registers, window cornices and cornice poles of all kinds, hair, spring and other mattresses, bolsters and pillows, including furniture and springs, carpet sweepers, and blinds of wood, metal or other material, n. o. p., 30 per cent ad valorem. Unchanged.

334 Window shade and blind rollers, 35 per cent ad valorem.

JEWELLRY AND MATERIAL.

335 Watch cases, 30 per cent ad valorem. Old rate, 35 per cent.

336 Clocks, watches, watch glasses case and watch keys and clock movements, 2 per cent ad valorem. Unchanged.

337 Watch actions and movements, 10 per cent ad valorem. Unchanged.

338 Precious stones, n. e. s., polished, but not set, placed or otherwise manufactured, and imitations thereof, 10 per cent ad valorem. Unchanged.

339 Composition metal for the manufacture of jewellery and filled gold watch cases, 1 per cent ad valorem. Unchanged.

340 Jewellery for the adornment of the person, including hat pins, hair pins, belt and other buckles and similar personal ornaments, articles, commercially known as jewellery, n. o. p., and all manufactures of gold or silver, n. e. s., 30 per cent ad valorem. Old rate, 25 per cent.

341 Fancy writing desks, cases for jelly watches, silverware, plated ware, watch chain, glove, handkerchief and collar buttons, brush and toilet cases, and all fancy and similar fancy articles of any material and toys of all kinds, enamelled, cut glass, spar, amber, terra cotta or composition, statuettes and bead ornaments, n. e. s., 30 per cent ad valorem. Unchanged.

342 Gold, silver and aluminum leaf, Dutch or schlag metal leaf, brocade, and bronze powders, and gold and silver, 5 per cent ad valorem. Unchanged.

MINERALS

343 Asbestos in any form other than crude, and all manufactures thereof, 25 per cent ad valorem. Unchanged.

344 Plumbago not ground or otherwise manufactured, 10 per cent ad valorem. Unchanged.

345 Plumbago, ground and manufactures of, n. e. s., 25 per cent ad valorem. Unchanged.

MUSICAL INSTRUMENTS.

346 Pianofortes, organs and musical instruments of all kinds, 30 per cent ad valorem. Old duty, organs, 30 per cent, pianos, 35 per cent.

347 Parts of pianofortes and parts of organs, 25 per cent ad valorem. Unchanged.

TEXTILES, HATS, FURS.

348 Cotton batts, batting and the wadding, cotton warps and cotton yarn dyed or not, 25 per cent ad valorem. Old rate, 22 $\frac{1}{2}$ per cent.

349 Cotton fabrics, white or grey, bleached or unbleached, 25 per cent. Unchanged.

350 Cotton fabrics, printed, dyed or colored, n. o. p., 35 per cent ad valorem. Old rate, 30 per cent.

351 Damask or stair linen, diaper, napkins, doylies, tray cloths, table cloths, sheets and sheets, blankets and quilts, towels and like articles of linen or cotton, or of linen and cotton combined, made up or not, 30 per cent ad valorem. Old rate, 25 per cent.

352 Embroideries, lace, braids, fringes, cords, elastic, round or flat, garters, tassels and bracelets, n. o. p., braids, cords or other manufactures of hair, handkerchiefs, all kinds, lace collars and similar lace goods, lace necks and netting, cotton, linen, silk or other material, curtains, when made up, trimmed or trimmed; bolts of all kinds, n. o. p., linen, silk and cotton clothing, bed covers and all other articles made up by the manufacturer from linen or cotton fabrics, 25 per cent ad valorem. Old rate, 25 per cent.

353 Jeans, satens and coutils, 30 per cent ad valorem. Old rate, 25 per cent.

PROSPECTUS OF

THE LAKESIDE Gold Mining Co.,

OF RAT PORTAGE, LTD.
NON-PERSONAL LIABILITY.

CAPITAL, \$750,000.

In 750,000 Shares of One Dollar each.
Head Office, RAT PORTAGE, ONT.

RESIDENT - R. W. JAMESON, ESQ., Mayor of the City of Winnipeg
PRESIDENT - L. H. AGT-R, Manager of Massey-Harris Co., Winnipeg.

DIRECTORS.

- R. H. BECK, Insurance Manager, Winnipeg
- F. W. DREWRY, Brewer, Winnipeg.
- J. H. PLATON Plumber, Winnipeg
- R. G. WILSON, Solicitor, Winnipeg.

Trustee - H. S. CROTTY, Real Estate Agt., Winnipeg
Solicitors - EWART, FISHER and WILSON
Bankers - IMPERIAL BANK OF CANADA.

These gentlemen have agreed to act as a directorate and the following are identified as promoters of the Company: -

- | | | |
|----------------|------------------|---------------|
| R. W. JAMESON. | F. W. DREWRY. | H. G. WILSON. |
| E. A. CR. | G. H. CAMPBELL. | H. H. BRCK. |
| PAULS | E. R. WHITEHEAD. | H. S. CROTTY. |
| | D. WILSON. | |

CONSULTING ENGINEER for British Columbia - Jno. J. Mahan, of Moyaham and Campbell, Rossland.
CONSULTING ENGINEER for Rat Portage - J. R. Isaac, C. E. and M. E.

(Incorporated under the Ontario Joint Stock Company and Mining Acts.)

OBJECTS -

To acquire properties either by purchase or mining interest, from prospectors unable to properly develop their claims, develop the same to a stage when they can be placed upon the market as paying mines.

PROPERTIES -

- SNOWBIRD gold, situated half way between Rossland and Trail, on surveyed line C. P. R.
- GREEN BEE gold, situated four miles from Harrison Lake Sanitarium.
- Two fine tunnel propositions.
- Eighty acres on steamboat channel, 25 miles from Rat Portage.
- Two propositions at Rat Portage and Seine River districts for working interest.

ADVANTAGES -

- An investor in shares of this company is entitled to dividends obtained from one share only, but from a large number, which are developed and sold by the company, which gives him 100 chances to one over the other in stocks of ordinary companies.
- 100,000 shares of stock are now offered for \$1.00 cents per share, par value one dollar. No liability beyond the amount actually paid upon stock in the company as to the subscribers thereto or to holders thereof.

Practical operations of the company are carried on under the supervision of the best mining engineering skill that can be obtained, so that the stockholders will have the most guaranteed for the practical as well as the financial management of the company.

Are You Making Money ?

Do your goods pay a living profit?
Do you buy the goods people ask for?
Or do you have to push your goods off at cut Prices ?

Your customers will pay you a better profit for goods they ask for than for goods you try to persuade them they want.

H. Shorey & Co.'s Clothing is known and being asked for by your customers and always sells for a profit on that account.

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Life Association

HEAD OFFICE TORONTO
Office 467 Main St., - Winnipeg, Manitoba

There are no conditions as to residence, travel or occupation, in the Unconditional Accumulative Policies issued by this Association. They guarantee Extended Insurance, Paid-up Policies, and Cash Surrender Values

W. C. MACDONALD, Actuary	J. K. MACDONALD, Managing Director
<i>Man., N.W.T. and B.C. - Winnipeg Office, 467 Main Street,</i>	<i>D. McDONALD, Inspector.</i>
C. E. KERR, Cashier.	

Applications for allotment of shares should be made to the secretary of the company, H. S. Crotty, Main street, Winnipeg, when further information can be had.

The company is now securing powers to operate in the Province of British Columbia.

The company has made financial connections in the East and in Great Britain, and its directorate are in a position to float legitimate mining schemes of any magnitude in the financial centres of the world.

Payments on stock can be made to H. S. Crotty, sec.-treas., or to credit of trustees at any branch of Imperial Bank of Canada.

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Boots, Shoes

Overshoes, Rubbers, Mitts & Moccasins

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THE KILGOUR, RIMER CO., Ld
James Street, WINNIPEG.

DICK, BANNING & CO

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DOORS AND SASH.

MILLS AT KEEWATIN. OFFICE: OPPOSITE C. P. R. PASSENGER DEPOT, WINNIPEG.

Robin, Sadler & Haworth

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E. P. BLACKFORD & CO., Toronto

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OAK LAKE

"Anchor Brand"
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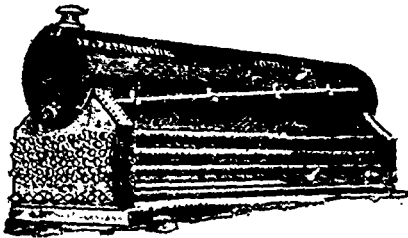
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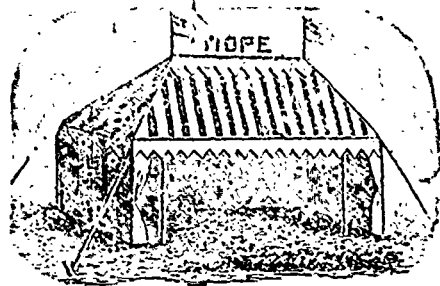
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machine for polishing.
No Agents employed.



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AWNINGS,
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Shirts and Overalls a Speciality
Prices Right.
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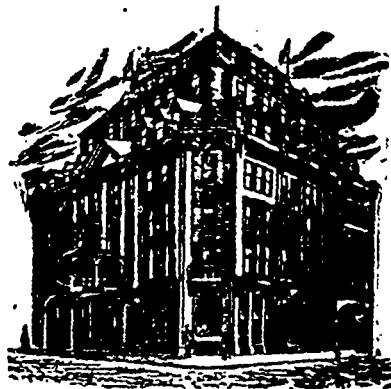
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A full Line of English, French, German and Turkish Pipes

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AND PAPER DEALERS.

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Get ready for Trade
Stock up with

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RUSSIAN PURE LEAD
UNICORN MIXED PAINT
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The severe weather now over we can safely ship ink. Note the variety of our stock. In STEPHENS we have Black in quarts and pints, half pints and quarter pints COMBINED in quarts and pints COPYING in quarts and half pints. VIOLETTE NOIRE in quarts, pints and half pints. DWARF in glass and stone. ENDORSING in quarter pints in black and violet. SCARLET in pints and half pints. In STAFFORD'S we are stocked in the Combined and Commercial in all regular sizes. Universal Jet Black, quarts and cones. Violet in pints. Violet Black in quarts. Blue and Violet in cones. Stylographic, Indelible, Architects, Drawing and Liquid India in Red, Green and Black. Carmine and Scarlet in all sizes. MUCILAGE—Stafford's Office, sponge top, cones, pints and quarts. Also Carter's Arabian Mucilage in quarts. STAFFORD'S WHITE PASTE in 1½, 3 and 6 oz.

Orders for Inks and all lines in Stationery respectfully solicited.

The Consolidated Stationery Co., Ltd.

41 PRINCESS STREET, WINNIPEG, MAN

31 Collars and cuffs of cotton, linen, acetate, egyptite or celluloid, 35 per cent ad valorem. Old rate, 21 cents per dozen and 25 cent for collars; 4 cents per pair and 25 cent on cuff.

32 Suits of any material and ladies' or men's houses, and shirt waists, 35 per cent ad valorem. Can vary; no lower.

33 Crapes, black, 20 per cent ad valorem. Unchanged.

34 Felvets, velveteens, plush fabrics, silk and all manufactures of silk or of which silk is the component part of chief value, nos, ribbons of all kinds materials, 30 per cent ad valorem. Old rate, 30 per cent.

35 Cotton sewing thread in hanks, three six cord, 15 per cent ad valorem. Old rate 12 per cent.

36 Cotton sewing thread and crochet in cones, spools or tubs or in balls, and all cotton thread, nos, 25 per cent ad valorem. Unchanged.

37 Silk in the gum or spun, not more added than staples tram and thrown, nos, not colored, 15 per cent ad valorem. Unchanged.

38 Sewing and embroidery silk and silk 25 per cent ad valorem.

39 Jute cloth, not otherwise finished than at date of calendar 10 per cent ad valorem. Unchanged.

40 Horse clothing of jute, shaped or otherwise manufactured, 10 per cent ad valorem. Unchanged.

41 All manufactures of hemp or flax or jute or of flax and hemp and jute cloth, 25 per cent ad valorem. Old rate 20 per cent.

42 Bags or sacks of hemp, linen or jute, cotton seams—bags, 20 per cent ad valorem.

43 Felt pressed of all kinds, not filled or lined or with any woven fabric, 20 per cent ad valorem. Old rate, 17½ per cent.

44 Harlecloth of all kinds, 20 per cent ad valorem. Unchanged.

45 Sails for boats and ships, 25 per cent ad valorem. Unchanged.

46 Cloths, not rubbered or made water-tight of wool, cotton, union silk or 60 inches or over in width and weighing more than 7 ounces to the square when impregnated exclusively for the purpose of making tish clothing under the terms of a proclamation to be adopted by the Government, 15 per cent ad valorem. Old rate 10 per cent.

47 Ruled silk and one and two tape or india rubber, flocked or contoured, 30 per cent ad valorem. Old rate 25 per cent.

371 Women's and children's dress goods, coat linings, Italian cloths, alpacas, Orleans, cashmeres, Henriettes, serges, buntings, nun's cloth, bengalines, whipcords, twills, plains or jacquards of similar fabrics, composed wholly or in part of wool, worsted, the hair of the camel, alpaca, goat or like animal, not exceeding in weight six ounces to the square yard, when imported in the gray or unfinished state for the purpose of being dyed or finished in Canada, under such regulations as are established by the Governor-in-council, 25 per cent ad valorem. Old rate 22½ per cent.

372 Socks and stockings of all kinds, 35 per cent ad valorem. Old rate, 10 cents per dozen and 35 per cent.

373 Knitted goods, nos, undershirts and drawers and hosiery of all kinds, nos, 35 per cent ad valorem. Unchanged.

374 Shawls of all kinds, railway or travelling rugs and lap dusters of all kinds, 30 per cent ad valorem. Old rate, 25 per cent.

375 Wool, viz, Leicester, Crtswoold, Lincolnshire, South Down, combing wools, or wools known as lustro wools, and other live combing wools such as are grown in Canada, 3 cents per pound. Unchanged.

376 Yarns, woollen and worsted, nos, 30 per cent ad valorem. Unchanged.

377 Yarns composed wholly or in part of wool worsted, the hair of the Alpaca goat, or like animal, costing 20 cents per pound and under, 15 per cent ad valorem. Old rate, 5c per lb and 20 per cent.

378 Fabrics, manufactures, wearing apparel and ready-made clothing, composed wholly or in part of wool, worsted the hair of the alpaca goat or other like animal, nos, blankets and flannels of every description, cloths, doe-skins, cashmeres, tweeds, coatings, overcoatings and felt cloth, nos, 35 per cent ad valorem. Old rates, 30 per cent, and 5 cents per lb, and 25 per cent.

379 Mats, door or carriage, nos, 35 per cent ad valorem. Old rate, 30 per cent.

380 Carpadding, rugs, mats and matting of cocoa, straw, hem or jute; carpet linings and stair pads, 25 per cent ad valorem. Unchanged.

381 Turkish or imitation Turkish or other rugs or carpets and carpets, nos, 35 per cent ad valorem. Old rate 30 per cent.

382 Enamelled carriage, floor, shelf, and table oilcloth, linoleum and cork matting or carpets, 30 per cent ad valorem. Unchanged.

383 Window shades in the pane or cut and hemmed or mounted on rollers, nos, 35 per cent ad valorem. Unchanged.

384 Webbing, elastic and non-elastic, 20 per cent ad valorem. Unchanged.

385 Umbrellas, parasols and sunshades of all kinds and materials, 35 per cent ad valorem. Unchanged.

386 Gloves and mitts of all kinds, 35 per cent ad valorem. Unchanged.

387 Hats, caps and bonnets, nos, and hat, cap and bonnet shapes, 30 per cent ad valorem. Unchanged.

388 Braces or suspenders, and metal parts thereof, 35 per cent ad valorem. Unchanged.

389 Boot, shoe and stay laces of any material, 30 per cent ad valorem. Unchanged.

390 Fur skins, wholly or partially dressed, 15 per cent ad valorem. Unchanged.

391 Caps, hats, muffs, tippets, capes coats, cloaks and other manufactures of fur, nos, 30 per cent ad valorem. Old rate 25 per cent.

392 Church vestments of any material, 20 per cent ad valorem.

SUNDRIES.

393 Ships and other vessels, built in any foreign country, whether steamers or sailing vessels, on application for Canadian register on the fair market value of the hull, rigging, machinery and all appurtenances, or the hull, rigging and all appurtenances, except machinery, 10 per cent ad valorem. Unchanged.

On boilers, steam engines and other machinery, 25 per cent ad valorem. Old rate, 27½ per cent.

394 Canoes skiffs, or open pleasure sailboats of any material, 25 per cent ad valorem.

395 Canvas and sail twine of hemp and flax, when to be used for boats and ships sails, 5 per cent ad valorem.

396 Basting and mending powder, 2 cents per lb. Unchanged.

397 Cannon, musket, rifle, gun and sporting powder and leaden powder, 3 cents per lb. Unchanged.

398 Nitro-glycerine, giant powder, nitro and other explosives, 3 cents per lb. Old rate, 4 cents per lb.

399 Torpedoes, fire-actors, and fire works of all kinds, 25 per cent ad valorem.

400 Fertilizers, compounded or manufactured, 10 per cent ad valorem. Unchanged.

401 Lamp wicks, 25 per cent ad valorem.

402 Photographic dry plates, 30 per cent ad valorem. Unchanged.

403 Emery wheels and manufactures of emery, 25 per cent ad valorem.

404 Foundry facings of all kinds, 25 per cent ad valorem.

405 Magic lanterns and slides therefor, philosophical, photographic, mathematical and optical instruments, nos, cyclometers, podometers and tape lines of any material, 25 per cent ad valorem.

406 Tobacco pipes of all kinds, pipe mounts, cigar and cigarette holders and cases

for the same, smokers' sets and cases therefor, and tobacco pouches, 35 per cent ad valorem. Unchanged.

407 Trunks, valises, hat boxes, carpet bags, tool bags, or baskets satchels, purses, portmanteaus, pocket books, fly-books and parts thereof, n o p, and baskets of all kinds, 80 per cent ad valorem. Unchanged.

408 Buttons of hoof, rubber, vulcanite or composition, horn, pearl or vegetable ivory, 35 per cent ad valorem. Old rate, 4 cents per gross and 20 per cent ad valorem.

409 Shoe buttons, n o s, and all other buttons, n o s, not being jewellery, 20 per cent ad valorem, 8 cents per gross, and 20 per cent ad valorem.

410 Combs for dress and toilet, including mane combs of all kinds, 35 per cent ad valorem. Unchanged.

411 Brushes of all kinds, 25 per cent ad valorem.

412 Hair, curled or dyed, 20 per cent ad valorem. Unchanged.

413 Flowers, 25 per cent ad valorem.

414 Twine and cordage of all kinds, n o s, 20 per cent ad valorem. Old rate, 25 per cent.

415 Rope when imported for the manufacture of twine for harvest binders, 5 per cent ad valorem. Old rate 10 per cent.

416 Binder twine, or twine for harvest binders of hemp jute, manilla or sisal, and of manilla and sisal mixed, 10 per cent, ad valorem (10 per cent) until January 1, 1898; thereafter to be free, and all articles upon which duties are levied which enter into the cost of the manufacture of the said twine, shall for this purpose then be free under regulations to be made by the Controller of Customs. Present rate 12½ per cent.

417 Hammocks, lawn tennis nets, sportsmen's fish nets and other articles manufactured of twine, n o p, 30 per cent ad valorem. Unchanged.

SUGAR, SYRUPS AND MOLASSES.

418 All sugar above number sixteen. Dutch standard in color, and all refined sugars of whatever kinds, grades or standards, one cent per lb (1 cent per pound). Old rate, 14-100 cents per pound.

Sugars, n o s not above number sixteen, Dutch standard in color, drainings or pumpings, drained in transit, melado or concentrated melado, tank bottoms, and sugar concrete, one-half cent per pound (½ cent per pound) The usual packages in which imported to be free. Unchanged.

419 Glucoso or grape sugar, glucoso syrup and corn syrup, or any syrups containing any admixture thereof, ½ of one cent per pound; old rate, 1½ cent per pound.

420 Sugar candy, brown or white, and confectionery, including sweetened gums, candied peel and pop-corn, 35 per cent ad valorem; old rate, ¾ cent per lb and 35 per cent.

421 Maple sugar and maple syrup, 20 per cent ad valorem.

422 Syrups and molasses of all kinds, n o p, the product of the sugar cane, or beet root n o s, and all imitations thereof or substitutes thereof, ¾ of 1 cent per pound. Unchanged.

423 Molasses produced in the process of the manufacture of cane sugar for the juice cane, without any admixture with any other ingredient, when imported in the original package in which it was placed at the point of production, and not afterwards subjected to any process of treating or mixing, the package in which imported, when good to be free.

(a) Testing by polariscope forty degrees or over, 1½ cents per gallon. Unchanged.

(b) When testing by polariscope less than 40 degrees and not less than 35 degrees 1½ cents per gallon, and in addition thereto 1

cent per gallon for each degree or fraction of a degree less than 40 degrees. Unchanged.

TOBACCO AND MANUFACTURES OF.

424 Cigars and cigarettes, the weight of the cigarette to include the weight of the paper covering, \$3 per pound and 25 per cent ad valorem. Old rate, \$2 and 25 per cent.

425 Cut tobacco, 50 cents per pound and 12½ per cent ad valorem. Old rate, 40 cents per pound and 12½ per cent.

426 Manufactured tobacco, n o s, and snuff, 45 cents per pound and 12½ per cent. Old rate, 35 cents per pound and 12½ per cent.

427 Indian corn for purposes of distillation, subject to regulations to be approved by the Governor-in-Council, 7½ cents per bushel. Unchanged.

428 All goods not enumerated in this act as subject to any other rate of duty nor declared free of duty by this act, and not being goods the importation whereof is by this act or any other act prohibited, shall be subject to a duty of 20 per cent ad valorem.

THE FREE LIST.

The free list contains few changes. The principle additions are as follows:—

Acids used for medicinal, chemical or manufacturing purposes; not specially provided for.

Typewriters' tablets with moveable fixtures, and musical instruments when imported by and for the use of schools for the blind, and being and remaining the sole property of the governing bodies of said schools, and not of private individuals. The above particulars to be verified by special affidavit on each entry when presented.

Lifeboats and life-saving apparatus specially imported by societies established to encourage the saving of human life.

Coins, cabinets of, collections of medals and of other antiquities, including collections of postage stamps, gold and silver coins, except United States silver coin, medals of gold, silver or copper and other metallic articles actually bestowed as trophies or prizes and received or accepted as honorary distinctions, and cups or other prizes won in bona fide competitions and medals commemorating the Diamond Jubilee of Her Majesty Queen Victoria until December 31, 1897.

Hemp paper, made on fourdrinier machines and calendered to between 06 and 008 inch thickness for manufacture of shot, shells, primers for shot, shells and cartridges, and felt board sized and hydraulic pressed, and covered with paper or uncovered, for the manufacture of gun wads, when such articles are imported by manufacturers of shot, shells, cartridges and gun wads to be used for these purposes only in their own factories until such time as the said articles are manufactured in Canada.

Shovel handles, wholly of wood.

Tubes, coiled iron not welded or joined, under one and one-half inches in diameter; angle iron, nine and ten gauge, not over one and one-half inch wide; iron tubing, lacquered or brass-covered, not over one and one-half inch in diameter, all of which are to be cut to lengths for the manufacture of bedsteads and to be used for no other purposes, when imported by or for manufacturers of iron or brass bedsteads to be used for such purposes only in their own factories, such time as any of the said articles are manufactured in Canada.

Yarn spun from the hair of alpaca or of the angora goat when imported by manufacturers of braids for use exclusively in their factories in the manufacture of such braids only, under such regulations as are adopted by the Controller of Customs,

Rolled round wire rods in the coil, of iron or steel, under three-eighths of an inch in diameter, when imported by wire manufacturers for use in making wire in the coil in their own factories.

Lastings, mohair cloth, or other manufacturers of cloth, when imported by manufacturers of buttons for use in their own factories and woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for covering buttons exclusively.

Surgical and dental instruments and surgical needles (not being furniture).

Tagging metal, plain japanned or enameled in coils, not over one and a half inch in width, when imported manufacturers of shoe and corset laces for use in their factories.

Machinery of a class exclusively used and required for mining, smelting or refining purposes, and also all materials for the construction of such machinery in Canada to be free for that purpose. The whole to be subject to regulations to be made by the Controller of Customs.

Oleo, stearine and degreas, when imported by manufacturers of leather and binder for use in the manufacture of such articles in their own factories.

Stereotypes, electrotypes and celluloid books, and bases and matrices and coffee shells for the same, whether composed wholly or in part of metal or celluloid.

PROHIBITED GOODS.

599. Books, printed paper, drawings, paintings, prints, photographs, or reproductions of any kind of a treasonable or seditious, or of an immoral or indecent character.

600. Reprints of Canadian copyright works, and reprints of British copyright works.

601. Coin, base, or counterfeit.

602. Oleomargarine, butterine, or other similar substitute for butter.

603. Tea adulterated with spurious leaf with exhausted leaves, or containing so great an admixture of chemical or other deleterious substances as to make it unfit for use.

604. Goods manufactured or produced wholly or in part by prison labor, or which have been made within or in connection with any prison, jail or penitentiary.

THE RECIPROCAL CLAUSE.

That when the customs tariff of any country admits the products of Canada on terms which, on the whole, are as favorable to Canada as the terms of the reciprocal tariff herein referred to are to the country which it may apply, articles which are the growth, produce or manufacture of such country, when imported direct therefrom may then be imported direct into Canada taken out of warehouse, for consumption therein at the reduced rates of duty provided in the reciprocal tariff set forth in schedule D.

That any question that may arise as to the countries entitled to the benefits of the reciprocal tariff shall be decided by the Controller of Customs, subject to the authority of the Governor-in-Council. That the Controller of Customs may, also, such regulations as are necessary for carrying out the intention of the two preceding sections.

CLAUSE AGAINST TRUSTS.

That whenever it shall appear to the satisfaction of the Governor-in-Council respecting any article of commerce, that there exists any trusts, any combination, association or agreement of any kind among manufacturers of such article or the dealers therein or any portion of them, to the effect of raising the price of such articles, or in any way to unduly promote the advantage of manufacturers or dealers at the expense of the consumers, and that such disadvantage to the consumer is facilitated by the duty imposed on a like article when imported

then the Governor-in-council shall place such article on the free list, or so reduce the duty on it as to give to the public the benefit of reasonable competition in such article. Resolved, that it is expedient to cancel all resolutions of the Governor-in-council, and all departmental regulations contrary to, or inconsistent with, any of the provisions of the foregoing resolution, or of the schedule thereto. Resolved, that it is expedient to provide that the foregoing resolutions and the alterations thereby made in the rate of duties of custom payable on goods imported into Canada, shall take effect on and after the 1st day of April instant.

IRON AND STEEL BOUNTY.

1 That it is expedient to repeal chapter 56 of 57 of Victoria, being "an act to provide for the payment of bounties on iron and steel manufactured from Canadian ore," and all regulations thereunder made by the Governor-in-council.

2 That it is expedient to provide that the Governor-in-council may authorize the payment of the following bounties on steel and puddled iron bars and pig iron made in Canada, that is to say:

(a) steel ingots, manufactured from ingots of which not less than fifty per cent of the weight thereof consists of pig iron made in Canada, a bounty of \$3 per ton.

(b) puddled iron bars manufactured from iron made in Canada, \$3 per ton.

(c) pig iron manufactured from ore, a bounty of \$3 per ton on the proportion produced from Canadian ore, and \$2 per ton on the proportion produced from foreign ore.

That it is expedient to provide that the Governor-in-council may make regulations in relation to the bounties hereinbefore mentioned in order to carry out the intention of these resolutions.

That it is expedient to provide that the bounties shall only be applicable to steel, puddled iron, bars and pig iron made in Canada prior to the 23rd day of April, 1903.

That it is expedient to provide that the bounty shall be payable only on iron and steel for consumption in Canada, and that the Governor-in-Council may at any time by proclamation impose export duties on such iron and steel if the same is exported from Canada, such duties not greater than the amount of the bounty payable on such iron and steel.

EXPLANATORY

The initials "N. E. S." represent and the meaning of the words, "Not elsewhere specified."

The initials "N. O. P." represent and the meaning of the words, "Not otherwise provided for."

The expression "gallon means an imperial gallon."

The expression "ton" means two thousand avoirdupois.

The expression "proof" or "proof strength" when applied to wines or spirits of kind, means spirits of a strength equal to that of pure ethyl-alcohol diluted with distilled water in such proportions that the resultant mixture shall, at a temperature of sixty degrees Fahrenheit, have a specific gravity of 0.9193 as compared with that of distilled water at the same temperature.

The expression "gauge," when applied to sheets or plates, or to wire, means thickness as determined by Stubbs' standard gauge.

The expression "diameter," when applied to tubing, means the actual inside diameter.

The expression "sheet," when applied to plates, means a sheet or plate not exceeding sixteenths of an inch in thickness.

A COMFORTABLE HOME FOR YOUR FEET

By wearing *KING'S SHOES* made with
—PATENT—

Sleeper Canvas Insoles.

SOMETHING NEW, "LIGHT" FLEXIBLE
NO TACKS, NO NAILS, VERY EASY, NO SQUEAK.

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MANUFACTURERS AND WHOLESALEERS OF

MEN'S BOYS' AND CHILDREN'S

CLOTHING.

MR THOS. FOSTER, Agent,
P. O. Box 217, WINNIPEG,

Victoria Square, MONTREAL

POINTS

The export of deer, wild turkeys, quail, partridge, prairie fowl and woodcock, in the carcass or parts thereof, is prohibited.

That regulations respecting the manner in which molasses and syrups shall be sampled and tested for the purpose of determining the classes to which they belong with reference to the duty chargeable thereon, shall be made by the Controller of Customs.

Wines, spirits, or alcoholic liquors subject to duty according to their relative strength of proof, such strength shall be ascertained either by means of Syke's hydrometer, or of the specific gravity bottle, as the Controller of Customs directs; and in case such relative strength cannot be correctly ascertained by the direct use of the hydrometer or the gravity bottle, it shall be ascertained by the distillation of a sample.

All medicinal preparations, usually imported with the name of the manufacturer, shall have the true name of such manufacturer, and the place where they are prepared, permanently and legibly affixed to each parcel.

Packages, when imported, shall be subject to the payment of the following duties:—

(a) All bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels and all other vessels or packages, manufactured of tin, iron, lead, zinc, glass or any other material capable of holding liquids, and all packages in which goods are commonly placed for home consumption, including cases, not otherwise provided for, in which bottled spirits, wines or malt liquors or other liquids are contained, and every package being the first receptacle or covering inclosing goods for purpose of sale, shall in all cases, not otherwise provided for in which they contain goods subject to an ad valorem duty or a specific and ad valorem duty, be charged with the same rate of ad valorem duty as is levied and collected on the goods they contain, and the value of the packages may be included in the value of such goods,

(b) Provided that all such packages as aforesaid containing goods subject to a specific duty only and not otherwise provided for, shall be charged with a duty of twenty per cent ad valorem.

(c) That packages not hereinbefore specified are not herein specially charged with or declared liable to duty, and being the usual and ordinary packages in which goods are packed for exportation, according to the general usage and custom of trade shall be free of duty.

(d) Provided further, that all such special packages or coverings as are of use, or apparently designed for use other than in the importation of the goods they contain, shall be subject to the same rate of duty as would thereon be levied if imported empty or separate from their contents.

B. B. B.

BOECKH'S

Brushes & Brooms

SPRUCE, STEEL HOOPED

BUTTER TUBS,

Best in the market

Chas. Boeckh and Sons,

TORONTO

Jno. E. Dingman, Agent, Winnipeg.

Wheat Stocks

The visible supply of wheat in the United States and Canada, east of the Rocky Mountains, for the week ended April 21, 1937, shows a decrease of 773,000 bushels, against a decrease of 537,000 for the corresponding week last year, a decrease of 2,810,000 bushels the corresponding week two years ago, and a decrease of 1,812,000 bushels three years ago.

The following shows the visible supply by weeks, for four years; the second table shows the visible supply at the end of each week in the current year, compared with the three previous years. This visible supply includes stocks of wheat in store at most important points, east of the Rocky mountains:

	1936.	1895.	1894.	1893.
Jan. 4..	69,842,000	57,838,000	79,933,000	81,766,000
" 11..	68,945,000	56,615,000	80,133,000	82,609,000
" 18..	67,988,000	55,289,000	81,320,000	82,227,000
" 25..	67,523,000	54,665,000	80,234,000	81,487,000
Feb. 1..	66,734,000	53,376,000	79,833,000	81,390,000
" 8..	66,119,000	52,322,000	79,661,000	81,973,000
" 15..	65,920,000	51,733,000	78,667,000	80,214,000
" 22..	65,011,000	51,476,000	77,275,000	79,443,000
March 1..	64,080,000	50,771,000	75,569,000	79,080,000
" 7..	62,698,000	49,717,000	74,997,000	79,103,000
" 14..	62,123,000	48,875,000	73,300,000	79,080,000
" 21..	61,311,000	47,773,000	72,000,000	78,298,000
" 28..	61,014,000	47,308,000	71,458,000	77,800,000
April 4..	60,322,000	47,700,000	70,767,000	77,293,000
" 11..	59,330,000	47,457,000	69,217,000	76,000,000
" 18..	58,483,000	46,628,000	68,125,000	74,800,000
" 25..	57,916,000	45,778,000	66,543,000	73,000,000
May 2..	55,619,000	42,196,000	65,158,000	73,000,000
" 9..	54,000,000	40,623,000	63,519,000	72,000,000
" 16..	53,146,000	40,181,000	62,044,000	71,523,000
" 23..	51,294,000	39,214,000	61,329,000	70,153,000
" 30..	50,340,000	38,229,000	60,334,000	70,367,000
June 6..	50,147,000	37,719,000	59,241,000	69,662,000
" 13..	49,458,000	37,177,000	57,165,000	68,376,000
" 20..	48,819,000	36,225,000	55,852,000	67,031,000
" 27..	47,500,000	35,181,000	54,657,000	65,310,000
July 4..	47,182,000	34,359,000	54,114,000	64,819,000
" 11..	47,229,000	34,287,000	53,154,000	63,328,000
" 18..	46,744,000	33,458,000	52,771,000	62,903,000
" 25..	47,142,000	33,222,000	51,144,000	62,310,000
Aug. 1..	46,734,000	32,517,000	50,001,000	61,424,000
" 8..	46,472,000	31,733,000	48,321,000	60,869,000
" 15..	45,870,000	30,802,000	47,901,000	59,812,000
" 22..	45,189,000	29,888,000	46,771,000	57,249,000
" 29..	45,571,000	29,434,000	46,244,000	56,881,000
Sept. 5..	46,405,000	29,744,000	45,168,000	56,114,000
" 12..	47,602,000	29,692,000	44,211,000	55,731,000
" 19..	49,655,000	29,383,000	43,189,000	55,603,000
" 26..	48,415,000	29,708,000	42,413,000	55,628,000
Oct. 3..	49,116,000	29,852,000	41,644,000	55,644,000
" 10..	51,434,000	29,441,000	40,771,000	55,241,000
" 17..	54,808,000	29,190,000	39,659,000	54,078,000
" 24..	57,281,000	28,186,000	38,190,000	53,327,000
" 31..	59,681,000	27,000,000	36,227,000	51,396,000
Nov. 7..	59,913,000	26,936,000	35,222,000	51,052,000
" 14..	61,008,000	26,334,000	34,282,000	50,733,000
" 21..	59,071,000	25,221,000	33,941,000	50,283,000
" 28..	58,014,000	24,000,000	33,159,000	49,910,000
Dec 5..	56,312,000	23,789,000	32,578,000	49,783,000
" 12..	54,281,000	23,821,000	32,172,000	49,158,000
" 19..	53,163,000	23,398,000	31,971,000	48,244,000
" 26..	54,133,000	23,008,000	31,833,000	48,228,000

1897 1896 1895 1894

Jan. 2..	54,651,000	62,842,000	87,863,000	79,957,000
" 9..	54,000,000	62,915,000	89,616,000	81,444,000
" 16..	52,000,000	62,988,000	89,599,000	81,821,000
" 23..	51,200,000	62,923,000	89,666,000	82,264,000
" 30..	49,301,000	62,734,000	89,576,000	82,983,000
Feb. 6..	47,880,000	60,111,000	82,322,000	79,560,000
" 13..	46,688,000	60,236,000	80,744,000	78,067,000
" 20..	45,215,000	60,011,000	79,416,000	77,157,000
" 27..	43,797,000	60,089,000	78,701,000	75,101,000
March 6..	42,768,000	62,814,000	77,717,000	74,607,000
" 13..	41,419,000	62,123,000	76,873,000	73,200,000
" 20..	40,439,000	61,311,000	75,773,000	72,103,000
" 27..	39,021,000	61,018,000	74,308,000	71,458,000
April 3..	38,612,000	61,322,000	73,703,000	71,700,000
" 10..	37,708,000	58,531,000	72,607,000	69,217,000
" 17..	36,979,000	58,458,000	69,626,000	68,493,000
" 24..	36,261,000	57,946,000	68,776,000	68,653,000

Bradstreet's report of stocks of wheat in Canada on April 17, is as follows:

	Bushels.
Montreal.....	535,000
Toronto.....	171,000
Kingston.....	6,000
Winnipeg.....	218,000
Manitoba interior elevators	2,280,000
Fort William, Port Arthur & Keewatin.....	3,810,000

Total stocks in the United States and Canada as reported by Bradstreet's were as follows, on April 17, 1937:

	Bushels.
East of the Mountains.....	53,759,000
Pacific Coast.....	1,877,000
Total stocks a year ago were:	bushels.
East of the Mountains.....	87,181,000
Pacific Coast.....	4,291,000

Bradstreet's report for the week ended April 21, shows a decrease of 2,563,000 bushels in stocks of wheat east of the mountains, making the total 51,200,000 bushels on the latter date.

World's stocks of wheat on April 1, 1937, (United States, Canada, in Europe and all but for Europe) were 121,673,000 bushels, as compared with 141,875,000 bushels on April 1, 1891; 162,591,000 on April 1, 1895; 175,959,000 on April 1, 1891; 178,233,000 on April 1, 1893; 143,595,000 on April 1, 1892; 95,803,000 on April 1, 1891; and 99,851,000 on April 1, 1893.

Winnipeg Wheat Inspection.

The following shows the number of cars of wheat inspected at *Winnipeg for the week ended on the dates named, compared with the number of cars inspected for the corresponding weeks a year ago, as reported by Inspector Horn to the Board of Trade:

Grade.	Mar. 20	Mar 27	April 3	April 10	April 17
Extra Man. H'd	0	7	0	0	0
No. 1 hard.....	71	87	87	45	17
No. 2 hard.....	12	29	45	30	29
No. 3 hard.....	3	13	13	13	6
No. 1 North'n..	1	6	1	0	1
No. 2 Nor h'n..	0	1	0	0	0
No. 3 North'n..	0	0	0	0	0
No. 1 white type	0	4	2	0	0
No. 2 white type	0	2	1	0	0
No. 1 Spring...	0	1	0	0	0
No. 2 Spring...	0	0	0	0	0
No. 1 frosted...	0	5	4	3	5
No. 2 frosted...	5	3	7	3	4
No. 3 Frosted...	0	0	0	0	0
No. 1 Rejected...	1	0	2	0	1
No. 2 Rejected...	1	0	1	0	0
No Grade.....	0	7	0	6	0
Feed.....	0	0	0	1	0
Total for week	94	163	161	101	80
Same week last year.....	498	503	33	39	29

*Wheat inspection at Emerson going out via the Northern Pacific to Duluth, is included in Winnipeg returns. A considerable portion of the wheat moving is inspected at Fort William, and does not show in these figures

Comparative Prices in Staples.

Prices at New York compared with a year ago.

	April 23, 1937.	April 21, 1936
Flour, straight spring	\$4 10 to \$4 25	\$3 10 to \$3 50
Flour, straight winter	\$4 25 to \$4 35.	\$3 25 to \$3 75
Wheat, No. 2 red.....	1 01 1/2	75 3/8
Corn, No. 2 mixed.....	30 1/2	29c
Oats, No. 2.....	23	25 1/2
R. No. 2, Western.....	43 1/2 to 44	47 1/2
Barley, No. 2 Milwaukee	42 to 43	42
Cotton, mid. upid.....	7-7 1/2c	8 1/16
Print cloths, 64x61.....	29-16	21-2
Wool, Ohio & Pa., X.....	19c	17 1/2 to 17 1/2
Wool, No. 1 comb.....	13 to 21c	21 to 22c
Pork, mess new.....	\$7 75 to 3 25	\$9 00 to 10 00
Lard, prime, cont'd.....	\$1 37 1/2	\$5 15c
Butter, ex. creamery.....	17c	14c
Cheese, ch. east frv.....	12	9 1/2
Sugar, centrif., 96.....	3 1-4c	4 5-16c
Sugar, granulated.....	4 1-2c	5c
Coffee, Rio, No. 7.....	8 1-3c	14 to 14 1/2c
Petroleum, N. T. Co.....	55	\$1 37
Petroleum, rfd. gal.....	6 05	26 95
*Iron, Besse, yg.....	\$9 50	\$13 00
*Steel billets, ton.....	\$14 50	\$17 50
*Steel Rails.....	\$27 00	\$38 00
Ocean Steam Freight.....		
Grain, Liverpool.....	2 1/2	24
Cotton.....	17c	1-16d

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