

For Advertisements of

McIntyre, Son & Co., Montreal, Que.

McArthur, Cornelle & Co., Montreal, Que.

1253

James Coristine & Co., Montreal, Que.

American Tobacco, Montreal, Que.

See First Page.

THE CANADIAN

# JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 56. No. 13. }  
NEW SERIES.

MONTREAL, FRIDAY, MARCH 27, 1908.

} M. S. FOLEY,  
EDITOR AND PROPRIETOR

GAME, SON, HARRISON & LARNER, LTD.,  
2 & 4 Eastcheap, LONDON, ENGLAND.



The largest and best house in London for the celebrated WESTWOOD TEAS and FRENCHMAN'S BRAND OF MOCHA COFFEE.

Supplied to Canadians under the New Tariff 33 1/4 p.c. in their favour.

JOHN MOIR & SON, LIMITED.  
London, Aberdeen & Seville.



Purveyors by Royal Warrant to His Majesty the King.

SPECIALITIES:

Kipperd Herrings, Findon Haddocks,  
Whole Fruit Jams, Pure Pickles, The  
Seville Orange Marmalade, Table  
Jelly Powder, Assorted Flavors.

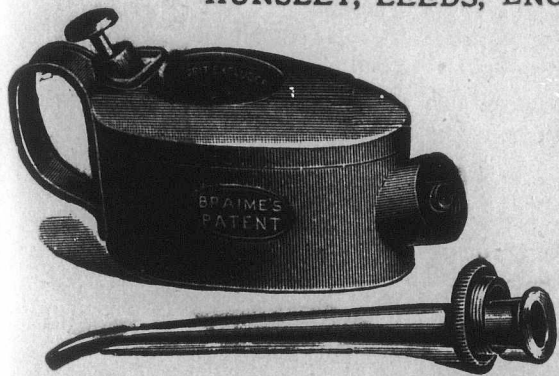
Price List sent on Application.

Head Office:

9 & 10 Great Tower St., - LONDON, E.C., Eng.

T. F. Braime & Co., L't'd.,

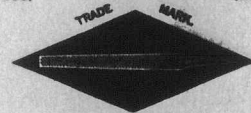
Goodman Street  
HUNSLET, LEEDS, ENGLAND.



Manufacturers of every description of OIL CANS, OIL FEEDERS for all purposes, in Seamless Steel, Copper, Brass, largest makers in the U. K. Shippers to all parts of the world. Sole Contractors for PATENT STEEL OIL CAN to the Admiralty, from 1893 to 1902 inclusive. Over 100,000 Steel Oil Feeders and Lamps supplied to this dept. alone. Special terms to Canadian buyers. Illustrated Price Lists on application.

BLACK DIAMOND  
FILE WORKS.

Est. 1863. TRADE MARK INC. 1895.



HIGHEST AWARDS at TWELVE  
International Expositions.

SPECIAL PRIZE,  
GOLD MEDAL,  
AT ATLANTA, 1895.

G. & H. BARNETT COMPANY,  
PHILADELPHIA, PA.

BUYERS OF

Blanched Almonds, Ground Almonds, Split Almonds,  
AND ALL OTHER GRADES.

Glacé Cherries, Gelatines, Walnut Halves.  
Broken Walnuts, and all kinds of Nut Kernels.

GLUCOSE, CREAM OF TARTAR, TARTARIC ACID,

Cornflour, Farina,  
Starch Powder, Cerealine.

... COLORS, COCOS BUTTER, BAKERS' BUTTER ...

TOFFEE BUTTER, HONEY, &c.,

Are Invited to write for Quotations to

STIESEL BROTHERS,

134 Upper Thames St.,  
LONDON, E.C., Eng.

Telegrams: "PRUSSIAE, London."

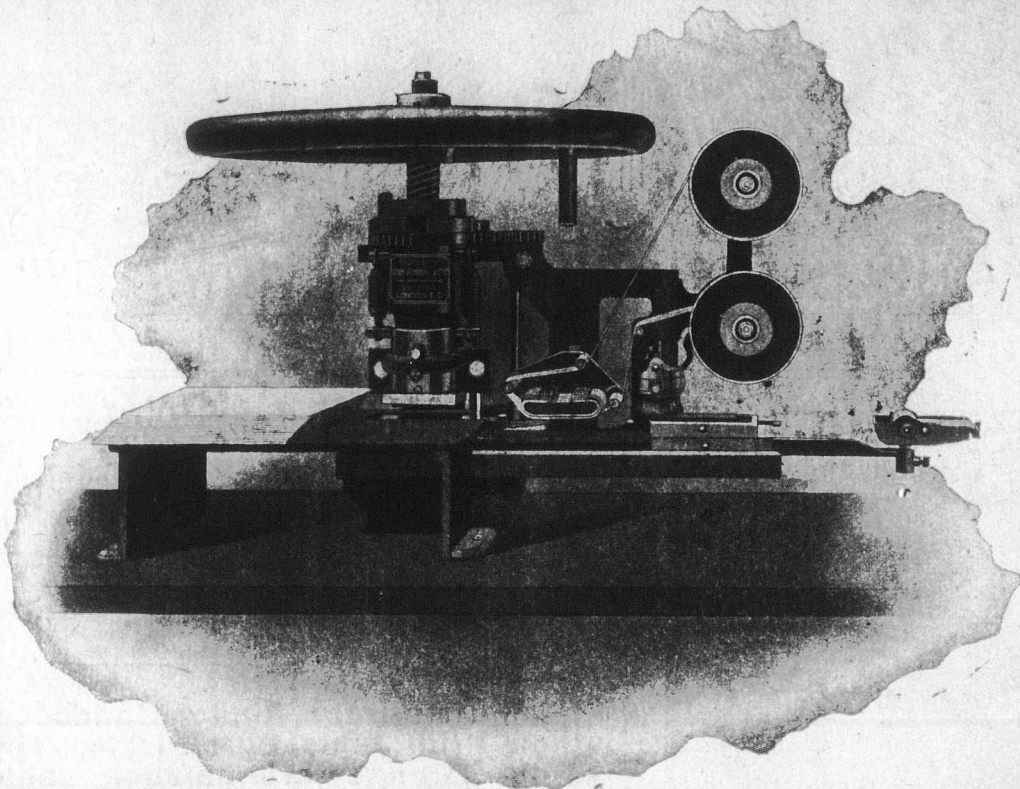


1253 A

IMPORTANT TO THE STATIONERY TRADES

A NEW FEATURE IN RELIEF STAMPING.

# GOUGH'S Patent Hand Power Relief Colour Stamping Press



Self Colouring and Self Wiping.

Less than a Revolution of the Hand Wheel for each complete impression.

Speed, 700 impressions per hour.

These Presses do absolutely the best work.



Price, £50.



This Machine will work a die 5 inches long by 3" wide & has been designed and constructed by us specially for Large Crests and Elaborate Business Headings, which can be done at one working, with the result that Relief Stamped Addresses, &c., far superior in appearance to either Copper-plate or Litho. Printing, can be produced in many instances at less cost than either of the latter named processes.

JOSEPH RICHMOND & CO., L<sup>td</sup>, Patentees and Sole Makers, 30 Kirby St., Hatton Garden, London, E.C., Eng.  
New Sun Iron Works, Bow, E., and Watermoor Foundry, CIRENCESTER GLOS, Eng.

## NICHOLS, SON & CLOW LEICESTER, Eng.

MAKERS OF

- The "EVELYN" Ladies' Boots
- The "IRON DUKE" Men's Boots.
- The "ACHILLES" Boys' Boots.
- The "HARROW" School Boots.
- The "GIRTON" Girls' Boots.

### LADIES' FINE SHOES

Latest Styles, Correct Models, for Ease, Elegance and Wear.

Supplied under the New Canadian Tariff, 33 1/2 p.c. in favour of Canada.

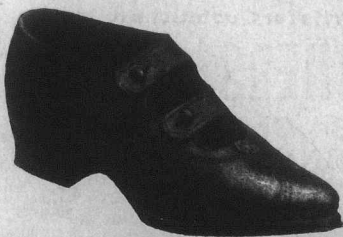


## Durston & Burbidge, Make Children's School Boots and Shoes.

### All Solid LEATHER

SPECIALLY BUILT FOR  
CANADIAN WEAR.

LEICESTER, ENG.



Over 3  
Special Mach  
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AGENTS FOR  
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Over 3,200 Machines Sold.  
Special Machines for DAIRIES, BUTCHERS, Etc.  
WRITE FOR INFORMATION.

1253 B

The Linde British Refrigerator Co., Ltd.  
ST. JAMES ST., - MONTREAL.  
SOLE MANUFACTURERS  
COLD-AIR-CIRCULATION SYSTEM.

THE CANADIAN  
**JOURNAL OF COMMERCE**  
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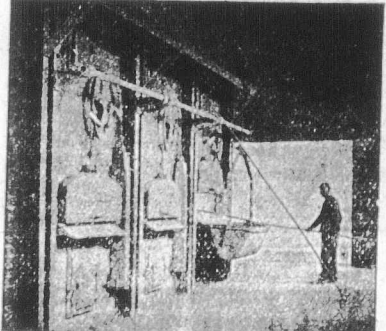
**McINTYRE SON & Co.,**  
MONTREAL.  
IMPORTERS of DRY GOODS.  
  
*DRESS GOODS,  
SILKS,  
LINENS,  
SMALL WARES,*  
TREFOUSSE KID GLOVES,  
ROUILLON KID GLOVES.  
  
18 VICTORIA SQUARE.

**ALFRED T. HOLLAND.**  
Accountant and General Agent,  
TEMPLE BUILDING,  
185 ST. JAMES STREET,  
MONTREAL, Que.  
REPRESENTING  
The North American Mercantile  
Agency Co., New York.  
The Ottawa Trust & Deposit Co.,  
Ottawa.  
Respectfully solicits correspondence with Foreign  
business firms and manufacturers who may re-  
quire a correspondent or agent in the Dominion  
of Canada.  
References kindly permitted. The Editor of this  
paper and the Royal Bank of Canada.

**ROOFING AND ASPHALTING**  
OF EVERY DESCRIPTION.  
  
Metal Cornices, Skylights, &c.,  
Cement and Tile Floors,  
Cement Washtubs  
&c.  
CANADIAN AGENTS:  
Boston Hot Blast Heating, and Pneu-  
matic System of conveying Mill Stock.  
  
**GEO. W. REED & CO.,**  
MONTREAL.

**McArthur, Corneille & Co.**  
310 to 316 St. Paul Street  
AND  
147 to 151 Commissioners St.,  
MONTREAL.  
Manufacturers and Importers of  
*White Lead, Colors,  
Glass, Varnishes,  
Glues, &c.*  
*Oils, Chemicals, Dyestuffs,  
Tanning Materials, &c.*  
AGENTS FOR  
**BERLIN ANILINE CO.,**  
Berlin, Germany.  
Manufacturers of Aniline, Colors and  
other Coal Tar Products.

X The following Brands manufactured by X  
**The AMERICAN TOBACCO CO.**  
OF CANADA, Limited.  
Are sold by all the Leading Wholesale Houses.  
**CUT TOBACCO.**  
**OLD CHUM,  
MEERSCHAUM,  
OLD VIRGINIA.**  
**CIGARETTES**  
**HIGH ADMIRAL,  
SWEET CAPORAL, DERBY,  
YILDIZ MAGNUMS**  
Pure Egyptian Cigarettes.

"Destructors for Town Garbage"  
  
**Horsfall Destructor Co., Ltd., Leeds, Eng.**  
Canadians can purchase these furnaces at  
88% p.c. cheaper than any other Country.

**JAMES CRISTINE & CO.,**  
Limited.  
  
Manufacturers and  
Importers of  
**HATS  
COATS  
AND FURS**  
  
MONTREAL

X **FOR SALE - PROPERTIES.** X  
About 4000 square feet on St. Gene-  
vieve street, Montreal, suitable for a  
factory; 37 to 40 feet frontage.  
A fine farm in the Niagara Peninsula;  
stone Residence and Lodge; perennial  
stream; tramway to the Falls; 1/2 mile  
to market, churches, schools; 90 acres.  
"Roslevan."—About 200,000 square ft.  
at the village, of Dorion, Vaudreuil Sta-  
tion (formerly known as Lotbinier  
Point), including two adjacent islands;  
good boating, fishing; directly accessi-  
ble by two railways.  
A 25-acre lot in Putnam county,  
Florida, between 2 clear lakes; 1 1/2  
mile from Interlachen or Mannville  
railway station.  
Apply to the owner.

**COAL.**  
**Reynoldsville Soft Slack**  
**Northumberland** " "  
Cheapest for Steam purpose  
FOR PRICES APPLY  
**F. Robertson,**  
65 McGill Street,  
MONTREAL, - QU

M. S. FOLEY,  
"Journal of Commerce," Montreal, Canada.



The Chartered Banks.

**BANK OF MONTREAL.**  
(ESTABLISHED 1817.)  
Incorporated by Act of Parliament.  
Capital (all paid up) \$12,000,000.00  
Reserved Fund, - 8,400,000.00  
Undivided Profits, - 35,698.00

HEAD OFFICE: MONTREAL.  
BOARD OF DIRECTORS:  
Rt. Hon. Lord Strathcona and Mount Royal, G.O.M.G., - President.  
Hon. Geo. A. Drummond, - Vice-President.  
A. T. Paterson, Esq., Ed. B. Greenhields, Esq.  
Sir Wm. C. Macdonald, B. B. Angus, Esq.  
A. F. Gault, Esq., R. G. Reid, Esq.

E. S. CLOUSTON, General Manager.  
A. Macnider, Chief Inspector and Supt. of Branches

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" West End Branch.  
" Seigneurs St. Branch.  
" Point St. Charles Branch.  
Almonte, Ont. Perth, Ont. Halifax, N.S.  
Belleville, " Peterboro, " Sydney, N.S.  
Brantford, " Picton, " Winnipeg, Man.  
Brookville, " Sarnia, " Calgary, Alta.  
Chatham, " Stratford, " Lethbridge, Alta.  
Collingwood, " St. Mary's, " Raymond, Alta.  
Cornwall, " Toronto, " Regina, Am'c.  
Deseronto, " " Yonge, st. br. Greenwood, B.C.  
Ft. William, " Wallaceburg, " Nelson, B. C.  
Goderich, " Montreal, Que. New Denver, B.C.  
Quelpp, " Quebec, " New Westmin-  
Hamilton, " Chatham, N.B. ter, B.C.  
Kingston, " Fredericton, N.B. Rossland, B.O.  
London, " Moncton, N.B. Vancouver, B. C.  
Lindsay, " St. John, N.B. Vernon, "  
Ottawa, " Amherst, N.S. Victoria, "  
Paris, " Glace Bay, N.S.

IN NEWFOUNDLAND:  
St. John's, Nfld., Bank of Montreal.  
Birchy Cove, Bay of Islands, Bank of Montreal.

IN GREAT BRITAIN:  
London, Bank of Montreal, 22 Abchurch Lane, E.C.  
Alex. Lang, Man.

IN THE UNITED STATES:  
New York—R. Y. Hebdan and J. M. Greats,  
Agents, 59 Wall Street.

Chicago—Bank of Montreal, J. W. de C. O'Grady,  
manager.

BANKERS IN GREAT BRITAIN:  
London—The Bank of England.  
" The London and Westminster Bank.  
" The National Provincial Bank of England  
Liverpool—The Bank of Liverpool, Ltd.  
Scotland—The British Linen Company Bank, and  
Branches.

BANKERS IN THE UNITED STATES:  
New York—The National City Bank.  
" The Bank of New York, N.B.A.  
" National Bank of Commerce in N.Y.  
Boston—The Merchants' National Bank.  
" J. B. Moors & Co.  
Buffalo—The Marine Bank, Buffalo.  
San Francisco—The First National Bank.  
" The Anglo-Californian Bank.  
Montreal, 31st December, 1902.

**THE BANK OF TORONTO.**

INCORPORATED 1855.  
HEAD OFFICE: TORONTO, CANADA.  
Paid-up Capital - - - - \$2,500,000  
Reserve Fund - - - - 2,600,000

DIRECTORS:  
GEORGE GOODERHAM, Esq., President.  
WM. H. BEATTY, Esq., - Vice-President.  
Henry Cawthra, Esq.,  
Robert Reford, Esq., Charles Stuart, Esq.,  
William George Gooderham, Esq.,  
John Waidie, John J. Long, C. S. Hyman, M.P.  
DUNCAN COULSON, - General Manager.  
Joseph Henderson, - Assistant General Manager

BRANCHES:  
Toronto, Creemore, Ont., Petrolia,  
" King St. W. St. Elmvale, Port Hope,  
Montreal, Ga. anogue, Rossland, B. C.  
" Pt. St. Charles Gaspe Basin, P.Q., St. Catharines.  
Sarnia.  
Barrie, London, Stayner,  
Brookville, London, East, Sudbury Ont.  
Cobourg, Millbrook, Ont.,  
Collingwood, Oakville, Thornbury Ont.,  
Copper Cliff, Peterboro', Wallaceburg.

BANKERS:  
London, Eng.—The London City and Midland  
Bank, Ltd.  
New York—National Bank of Commerce.  
Chicago—First National Bank.  
Careful attention given to the collection  
of Commercial Paper and Securities,

The Chartered Banks.

THE  
Bank of British North America.

Incorporated by Royal Charter.

The Court of Directors hereby give notice that a Dividend of Thirty (30) Shillings per Share will be paid on the 2nd day of April next to the Proprietors of Shares registered in the Colonies, making with the dividend paid in October, a distribution of 6 p.c., for the year ending 31st December, 1902.

The Dividend will be paid at the rate of exchange current on the 2nd day of April, 1903, to be fixed by the Managers.

No transfers can be made between the 19th inst. and the 2nd prox., as the books must be closed during that period.

By order of the Court.

(Signed,) A. G. WALLIS,  
Secretary.

No. 5 Gracechurch Street,  
London, E. C.  
3rd March, 1903.

**THE MOLSONS BANK.**

Incorporated by Act of Parliament, 1855.  
HEAD OFFICE: MONTREAL.  
Capital, all paid-up, - - - - \$2,500,000  
Reserve Fund, - - - - 2,250,000

BOARD OF DIRECTORS:  
Wm. Molson Macpherson, - President.  
S. H. Ewing, - Vice-President.  
W. M. Ramsay, Samuel Finley, J. P. Cleghorn,  
H. Markland Molson, Lt.-Col. F. C. Henshaw,  
JAMES ELLIOT, General Manager.  
A. D. Durnford, Chief Inspector and Superintendent  
of Branches; W. H. Draper, Inspector.  
H. Lockwood W. W. L. Chipman, Asst. Inspectors

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Alvinston Ont. London, Ont. Rimouski, Ont.  
Arthabaska, Mont'cal. Simcoe, Ont.  
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Aylmer, Ont. " St. Catharines, Que.  
Brockville, Ont. " St. Branch, St. Thomas, Ont.  
Calgary, Alberta, " Mrkt & Har' Toronto, "  
Chesterville, Ont. " Branch, Toronto Jct. "  
Chicoutimi, Que. Jacques Cart, Trenton "  
Clinton, Ont. " Square, Vancouver, B. C.  
Exeter, " Morrisburg, Ont. Victoriaville, Q.  
Fraserville, Que. Norwich, " Waterloo, Ont.  
Hamilton, Ont. Ottawa, " Winnipeg, Man.  
Hensall, " Owen Sound, " Woodstock, Ont.  
Windsor, " "  
Iroquois, " Port Arthur, "  
Kingsville, " Quebec, P.Q.,

AGENTS IN GREAT BRITAIN COLONIES,  
London, Liverpool—Parr's Bank, Ltd.  
Ireland—Munster and Limerick Bank, Ltd.  
Australia and New Zealand—The Union Bank of  
Australia, Limited.  
South Africa—The Standard Bank of South  
Africa, Limited.

FOREIGN AGENTS.  
France Societe General.  
Germany—Deutsche Bank.  
Belgium, Antwerp—La Banque D'Anvers.  
China and Japan—Hong Kong and Shanghai  
Banking Corporation  
Cuba—Banco Nacional de Cuba.

AGENTS IN UNITED STATES,  
New York—Mechanics' National Bank; National  
City Bank; Hanover National Bank; The Morton  
Trust Co. Boston—State National Bank; Kidder,  
Peabody & Co. Philadelphia—Philadelphia National  
Bank; Fourth Street National Bank. Portland,  
Me.—Casco National Bank. Chicago—First Na-  
tional Bank. Cleveland—Commercial National  
Bank. Detroit—State Savings Bank. Buffalo—  
Third National Bank. Milwaukee—Wisconsin Na-  
tional Bank of Milwaukee. Minneapolis—First  
National Bank. Toledo—Second National Bank.  
Butte, Montana—First National Bank. San Fran-  
cisco—Canadian Bank of Commerce. Portland,  
Oregon—Canadian Bank of Commerce. Seattle,  
Wash.—Boston National Bank.

Collections made in all parts of the Dominion  
and returns promptly remitted at lowest rates of  
exchange. Commercial Letters of Credit and Trav-  
ellers' Circular letters issued available in all parts  
of the world.

The Chartered Banks.

**THE ROYAL BANK  
OF CANADA.**

Capital Paid-up, - - - - \$2,500,000  
Reserve Fund, - - - - 2,500,000

HEAD OFFICE: HALIFAX, N.S.

BOARD OF DIRECTORS:

Thos. E. Kenny, Esq., - President.  
Thomas Ritchie, Esq., - Vice-President.  
Wiley Smith, Esq., H. G. Baud, Esq.,  
Hon. David MacKeen.

CHIEF EXECUTIVE OFFICE, MONTREAL, QUE.  
E. L. Pense, General Manager; W. B. Torrance,  
Superintendent of Branches; W. F. Brock,  
Inspector.

Antigonish, N.S. Pembroke, Ont.  
Bathurst, N.B. Picton, N.S.  
Bridgewater, N.S. Port Hawkesbury, N.S.  
Charlottetown, P.E.I. Rexton, N.B.  
Dalhousie, N.S. Rossland, B.C.  
Dorchester, N.B. Sackville, N.B.  
Fredericton, N.B. St. John, N.B.  
Grand Forks, B.C. St. John's, Nfld.  
Guysboro, N.S. Shubenscade, N.S.  
Halifax, N.S. Summerside, P.E.I.  
Londonderry, N.S. Sydney, C.B.  
Louisburg, C.B. " Victoria Road  
Lunenburg, N.S. Toronto.  
Maitland, N.S. Truro, N.S.  
Moncton, N.B. Vancouver, B.C.  
Montreal, Que. Vancouver, East End, B.C.  
Montreal, West End. Victoria, B.C.  
Nanaimo, B.C. Westmeat, P.Q.  
Nelson, B.C. Weymouth, N.S.  
Newcastle, N.B. Woodstock, N.B.  
Ottawa, Ont.  
Agencies in Havana, Cuba; New York, N.Y.; and  
Republic, Washington.

CORRESPONDENTS:

Great Britain, Bank of Scotland; France,  
Credit Lyonnais; Germany Deutsche Bank;  
Dresden Bank; Spain, Credit Lyonnais; China  
and Japan Hong Kong & Shanghai Banking  
Corporation; New York, Chase National Bank;  
First National Bank; Blair & Co.; Boston, National  
Shawmut Bank; Chicago, Illinois Trust and Sav-  
ings Bank; San Francisco, First National Bank;  
Nevada National Bank.

**ST. STEPHEN'S BANK.**

Incorporated 1856.

St. Stephen, N.B.

Capital, - - - - \$200,000  
Reserve, - - - - 45,000  
F. H. TODD - - - - President.  
J. F. GRANT, - - - - Cashier.

AGENTS:

London—Messrs. Glynn, Mills, Currie & Co. New  
York—Bank of New York, N.B.A. Boston—Globe  
National Bank. Montreal—Bank of Montreal. St.  
John, N.B.—Bank of Montreal.  
Drafts issued on any branch of the Bank of  
Montreal.

**WESTERN BANK OF CANADA.**

DIVIDEND No. 41.

Notice is hereby given that a dividend of Three  
and One-half per cent. has been declared upon the  
Paid-up Capital Stock of the Bank, being at the  
rate of seven per cent. per annum, and that the same  
will be due and payable on and after

WEDNESDAY, 1st day of APRIL, 1903,

at the Offices of the Bank. The Transfer Books  
will be closed from the 15th to the 31st of March.

Notice is also given that the Twenty-first Annual  
Meeting of the Shareholders of the Bank will be  
held on WEDNESDAY, the 8th Day of APRIL  
next at the Head Office of the Bank, Oshawa,  
Ont., at the hour of Two o'clock p.m., for the  
election of Directors and such other business as  
may legally come before the Board.

By order of the Board,  
T. H. McMILLAN,  
Cashier.

Oshawa, Feb. 24th, 1903.

**THE ONTARIO BANK.**

HEAD OFFICE: TORONTO.

Capital, Paid-up, - - - - \$1,500,000  
Rest, - - - - \$ 425,000.

DIRECTORS:

George E. R. Cockburn, Esq., - President.  
Donald Mackay, Esq., - Vice-President.  
Hon. J. O. Aikins, Esq., A. S. Irving, Esq.,  
R. D. Perry, Esq., Hon. R. Hareourt,  
R. G. Esq.,  
CHARLES MCGILL, General Manager.

BRANCHES:

Alliston, Fort Erie, Ottawa,  
Aurora, King, Peterboro,  
Brampton, London, Port Arthur,  
Rowmanville, Lindsay, Sudbury,  
Buckingham, Q., Meaford, Trenton,  
Cornwall, Madoc, Tweed,  
Collingwood, Newmarket, Waterford.

Toronto: - - - - and Wellington Streets,  
- - - - and Portland "  
- - - - and Richmond "  
- - - - and Carlton "

AGENTS:

London, Eng.—Bank Limited.  
France and Credit Lyonnais.  
New York—National Bank and The  
General National Bank.  
Boston—National Bank.



**The Chartered Banks.**  
**THE CANADIAN BANK OF COMMERCE**

HEAD OFFICE, - - - - - TORONTO.  
Paid-up Capital, - - - - - \$5,000,000  
Reserve Fund, - - - - - 2,500,000

**DIRECTORS:**  
Hon. GEO. A. COX, President.  
ROBERT KILGOUR, Esq., Vice-President.  
Jas. Crathern, Esq., W. B. Hamilton, Esq.,  
John Hoskin, Esq., K. C., LL.D.,  
Matthew Gergat, Esq., J. W. Flavelin, Esq.,  
Frederic Nicholls, Esq., Hon. L. Melvin Jones,  
A. Kingman, Esq.  
B. E. WALKER, General Manager.  
ALEXANDER LAIRD, Asst General Manager.  
A. H. Ireland, Chief Insp'r and Supt. of Branches.  
BRANCHES OF THE BANK IN CANADA.

ONTARIO:  
Ayr Dundas Paris Strathroy  
Barrie Dunnville Parkhill Toronto  
Belleville Fort Frances Peterboro (eight offices)  
Berlin Galt Port Perry Toronto Jc.  
Blenheim Goderich St. Cath'rin's Walkerton  
Brantford Guelph Sarnia Walkerville  
Cayuga Hamilton Sit Ste. M'rie Waterloo  
Chatham London Seaforth Warton  
Collingwood Orangeville Simcoe Windsor  
Dresden Ottawa Stratford Woodstock

Quebec: Yukon Ter.  
Montreal Dawson, White Horse  
Man. & N.W.T.: British Columbia:  
Osgary Medicine Hat Treherne Ladysmith  
Carman Innisfail Winnipeg Nanaimo  
Dauphin Moosomin Atlin Nelson  
Edmonton Neepawa Cranbrook New Westm'r  
Elgin Portage La Pernelle Sandon  
Grandview Prairie Greenwood Vancouver  
Gilbert Ponoka  
Plains Swaa River Kamloops Victoria  
Nova Scotia: Sydney.

In Great Britain:—London, 60 Lombard St.,  
E.C. S. Cameron Alexander, Manager.  
In the United States:—New York, San Francisco,  
Cal. Portland, Ore. Seattle, Wash. Skagway,  
Alaska.  
Bankers in Great Britain:—The Bank of  
England; The Bank of Scotland; Lloyds Bank  
Limited; The Union of London and Smiths' Bank,  
Limited.  
Bankers and Chief Correspondents in the  
United States:  
The American Exchange National Bank, New  
York; The Northern Trust Company, Chicago;  
The Bank of Nova Scotia, Boston; The National  
Shawmut Bank, Boston; The Marine National  
Bank, Buffalo; The Commercial National Bank,  
New Orleans; The People's Savings, Bank Detroit

**Traders Bank of Canada**  
(Incorporated by Act of Parliament 1885).

Capital Paid Up, - - - - - 1,500,000  
Reserve Fund, - - - - - 350,000

**Board of Directors:**  
C. D. Warren, Esq., President.  
Hon. J. R. STRATTON, Vice-President.  
John Drynan, Esq., C. KLOPFER, Esq., M.P.  
Toronto, Gen'l Mgr.  
C. S. WILCOX, Esq., Hamilton.  
W. J. SHEPPARD, Waukegan, Ill.

**Head Office, Toronto.**  
B. S. STRATHY, General Manager.  
J. A. M. ALLEY, Inspector.

**BRANCHES:**  
Arthur, Ont., Ingersoll, Sarnia,  
Aylmer, Lakefield, Sault Ste. Marie,  
Beeton, Leamington, Schomberg,  
Burlington, Newcastle, Stratford,  
Drayton, North Bay, Strathroy,  
Dutton, Orillia, St. Mary's,  
Emfrs, Owen Sound, Sturgeon Falls,  
Glencoe, Port Hope, Sudbury,  
Grand Valley, Prescott, Ont., Tilsonburg,  
Guelph, Rideotown, Windsor,  
Hamilton, Rodney, Woodstock.

Great Britain—The National Bank of Scotland.  
New York—The American Exchange Nat. Bank.  
Montreal—The Quebec Bank.

**BANQUE D'HOCHELAGA.**

Capital Subscribed, - - - - - \$1,999,700  
Capital Paid-up, - - - - - 1,947,000  
Reserve Fund, - - - - - 950,000

**DIRECTORS.**  
F. X. ST. CHARLES, President.  
Hon. J. D. ROLLAND, J. A. Vaillancourt, Esq.,  
and Alphonse Turcotte, Esq.,  
M. J. A. PRÉNDERGAST, Gen'l Manager  
C. A. GROUX, Manager  
E. A. BERTRAND, Assistant Manager  
O. E. DORAIS, Inspector

**Head Office, Montreal.**  
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Quebec, P. Q., 1893 St. Catherine "  
Sorel, P. Q., 1786 "  
Sherbrooke, P. Q., 2317 Notre Dame "  
Valleyfield, P. Q., Hochelaga, "  
Vankeek Hill, Ont., Three Rivers, P. Q.,  
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Ladenburg, Thalmann & Co., M.M. Heidelbach,  
Ickelheimer & Co., M.M. Kountze Brothers, New York  
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National Shawmut Bank, Boston, Philadelphia  
National Bank, The Fourth Street National Bank,  
Philadelphia, National Live Stock Bank, Illinois  
Trust and Savings Bank, Chicago. The Clydesdale  
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Société Générale, Crédit Industriel & Commercial,  
Comptoir National d'Escompte de Paris, Paris,  
France. C dit Lyonnais, Brussels, Belgium. Deutsche  
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Priv. des Pays Autrichiens Vienna, Austria.  
Banque de Rotterdam, Rotterdam, Holland.  
Letters of Credit issued available in all parts of the World,  
interest on deposits allowed in Savings Department.

**The Chartered Banks.**

**LA BANQUE NATIONALE.**

**NOTICE.**—On and after Friday, the First of May  
next, this Bank will pay to its shareholders a  
dividend of three per cent. upon its capital for  
the six months ending on the 30th April next.

The transfer books will be closed from the 16th to  
the 30th April next, both days inclusive.

The annual meeting of the shareholders will  
take place at the banking-house, Lower Town, on  
Wednesday, the 13th May next, at three o'clock  
p.m.

The powers of attorney to vote, must, to be valid,  
be deposited at the bank five full days before that  
of the meeting, i.e. before three o'clock p.m. on  
Wednesday, the 6th May next.

By order of the Board of Directors,  
P. LAFRANCE,  
Manager.

Quebec, 20th March, 1903.

**Imperial Bank of Canada.**

Capital authorized - - - - - \$4,000,000  
Capital (paid up) - - - - - 2,964,794  
Reserve - - - - - 2,520,076

**DIRECTORS.**  
T. R. MERRITT, President.  
D. R. WILKIE, Vice-President.  
Wm. Ramsay, Robert Jaffray  
T. Sutherland Stayner, Elias Rogers, Wm. Hendrie.  
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D. R. WILKIE, General Manager.  
E. HAY, Assistant General Manager.  
W. MOFFAT, Chief Inspector

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Essex, Niagara Falls, Sault Ste. Marie  
Fergus, North Bay, Ont. St. Thomas,  
Galt, Ottawa, Toronto,  
Hamilton, Port Colborne, Welland,  
Ingersoll, Rat Portage, Woodstock,  
Listowel, St. Catharines, Montreal.

**BRANCHES IN NORTH WEST AND BRITISH COLUMBIA.**  
Brandon, Man. Regina, Assa.  
Calgary, Alta. Revelstoke, B. C.  
Cranbrook, B. C. Roathorn, Sask.  
Edmonton, Alta. Strathcona, Alta.  
Ferguson B. C. Vancouver, B. C.  
Golden, B. C. Victoria, B. C.  
Nelson, B. C. Wetaskiwin, Alta.  
Portage La Prairie, Man. Winnipeg, Man.  
Prince Albert, Sask.  
**AGENTS.**—London, Eng., Lloyds Bank Limited,  
New York, Bank of Montreal, Bank of the Man-  
hattan Co., Bank of America.  
Sterling exchange bought and sold. Letters of  
Credit issued available in any part of the world.

**UNION BANK OF CANADA**

ESTABLISHED 1865  
Capital Authorized, - - - - - \$3,000,000.  
Capital Subscribed, - - - - - \$2,250,000.  
Capital Paid-up, - - - - - \$2,390,000.

**HEAD OFFICE, QUEBEC.**  
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ANDREW THOMSON, Esq., President.  
Hon. JOHN SHEARLES, Vice-President.  
D. C. THOMSON, Esq., E. J. Hale, Esq.,  
E. Groux, Esq., Wm. Price, Esq.,  
Wm. Shaw, Esq.

E. E. Webb, General Manager.  
J. G. Billett, Inspector.  
F. W. S. Crispo, Asst. Inspector.  
H. B. Shaw, Supt. Western Branches.

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Altona, Man. Innisfail, n.w.t. (Station) n.w.t.  
Arcola, N.W.T. Kemptville, Ont. Quebec, Que.  
Baird, Man. Killarney, Man. do St. Louis St  
Birtle, Man. Lethbridge, n.w.t. Rapid City, Man.  
Boisbvaish, Man. Lunenburg, n.w.t. Regina, n.w.t.  
Calgary, n.w.t. Macleod, n.w.t. Russell, Man.  
Carberry, Man. Manitow, Man. Saskatchewan  
Cardston, n.w.t. Medicine Hat, N. W. T.  
Carleton Place, O. N. W. T. Shelburne, Ont.  
Carman, Man. Merrickville, Ont. Shoal Lake, Man.  
Crystal City, M. Malta, Man. Sinaluita, n.w.t.  
Cypress River, M. Minnedosa, Man. Smith's Falls, O.  
Deloraine, Man. Montreal, Que. Souris, Man.  
Didsbury, N.W.T. Moosomin, n.w.t. Toronto, Ont.  
Edmonton, n.w.t. Moose Jaw, n.w.t. Virren, Man.  
Frank, n.w.t. Morden, Man. Wapella, n.w.t.  
Grenboro, Man. Neepawa, Man. Wawanesa, Man.  
Gretna, Man. New Liskeard, O. Warton, Ont.  
Hamiota, Man. Norwood, Ont. Winchester, Ont.  
Hartney, Man. Okotoks, n.w.t. Winnipeg, Man.  
Hastings, Ont. Oxbow, n.w.t. Wolseley, n.w.t.  
High River, n.w.t. Picher Creek, Yorkton, N.W.T.  
Holland, Man. N.W.T.

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New York, National Park Bank  
Boston, National Bank of the Republic  
Minneapolis, National Bank of Commerce  
St. Paul, St. Paul National Bank  
Great Falls, Mont. First National Bank  
Chicago, Ill. Corn Exchange National Bank  
Buffalo, N. Y. The Marine Bank  
Detroit, Mich. First National Bank  
Pulmh. Miss. First National Bank  
Tonawanda, N. Y., First National Bank

**The Chartered Banks.**

**BANK OF NOVA SCOTIA**

INCORPORATED 1852.  
Capital Paid-up, - - - - - \$3,000,000.00  
Reserve Fund, - - - - - 3,000,000.00

**DIRECTORS.**  
JOHN Y. PAYNANT, President.  
CHARLES ARCHIBALD, Vice-President.  
R. L. BORDEN, J. WALTER ALLISON,  
GEO. S. CAMPBELL, HECTOR MCINNIS.

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General Manager's Office, TORONTO, Ont.  
H. C. McLEOD, Gen. Manager.  
D. WATERS, Superintendent of Branches.  
H. A. FLEMING, Secretary to the Board.  
GEO. SANDERSON, Insp'r. W. CALDWELL, Insp'r.

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Halifax, Kentville, Liverpool, New Glasgow, North  
Sydney, Oxford, Parrsboro, Pictou, Pugwash, Stel-  
larton, Sydney Mines, Westville, Yarmouth.  
In Ontario—Arnprior, Berlin, Hamilton, Ottawa,  
Toronto  
In Quebec—Montreal and Paspebiac.  
In Manitoba—Winnipeg.  
In New Brunswick—Campbellton, Chatham,  
Fredericton, Moncton, Newcastle, Port Elgin, St.  
Andrews, St. John, St. Stephen, Sussex, Wood-  
stock.  
In P.E. Island—Charlottetown and Summerside.  
In Newfoundland—Harbor Grace and St. John's.  
In West Indies—Kingston, Jamaica.  
In United States—Boston, Mass.; Chicago.

**THE DOMINION BANK.**

Capital, \$2,900,000 | Reserve Fund, \$2,900,000

**DIRECTORS:**  
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WILMOT D. MATTHEWS, Vice-President.  
Wm. Ince, Timothy Eaton, W. R. Brock, M.P.  
A. W. Austin, James J. Foy, K.C., M.P.F.

**DOMINION BANK—HEAD OFFICE:**  
Corner King and Yonge Sts., TORONTO.

**BRANCHES:**  
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Brampton, Ont. Orillia, Ont.  
Brandon, Man. Oshawa, Ont.  
Cohour, Ont. Seaforth, Ont.  
Deloraine, Man. Selkirk, Man.  
Gravenhurst, Ont. Stanstead, Que.  
Grenfell, Man. Turbidge, Ont.  
Guelph, Ont. W. H. Ont.  
Huntsville, Ont. Wincham, Ont.  
Innisav, Ont. Winnipeg, Man.  
London, Ont. North End Br. Win'peg

Floor and Bathurst Streets, Toronto.  
City Hall Branch, Toronto.  
Dundas Street, Toronto.  
Market Branch, Toronto.  
Queen Street West, Toronto.  
Sherbourne Street, Toronto.  
Spadina Avenue, Toronto.

**HALIFAX BANKING CO**

INCORPORATED 1872.  
Capital Paid-Up, - - - - - \$600,000  
Reserve Fund, - - - - - 525,000

**HEAD OFFICE, - HALIFAX, N.S.**  
**DIRECTORS:**  
ROBIN UNLACK, President.  
C. W. ANDERSON, Vice-President.  
JOHN MACNAB, W. J. G. THOMSON, W. N. WICKWIRE  
H. N. WALLACE, Cashier.  
A. ALLAN, Inspector.

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tigonis, Barrington, Bridgewater, Canning, Locke-  
port, Lunenburg, Middleton, New Glasgow, Parrs-  
boro, Shelburne, Springhill, Truro, Windsor.  
New Brunswick: Sackville, St. John.

**CORRESPONDENTS—Dominion of Can.—**Molson  
Bank and Branches, New York—Fourth National  
Bank, Boston—Suffolk National Bank London.  
England—Par's Bank, Limited.

**The BANK OF OTTAWA.**

Capital (Authorized) - - - - - \$3,000,000  
Capital (Fully paid-up) - - - - - 2,000,000  
Reserve - - - - - 1,865,000

**BOARD OF DIRECTORS:**  
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DAVID MACLAREN, Vice-President

Henry Newell Bate, John Burns Fraser, Hon. Geo.  
Bryson, John Mather, Henry Kelly Egan,  
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L. O. OWEN, Inspector.

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Hawkesbury, Hull, Keewatin, Kemptville, Lachute,  
Lanark, Mattawa, Montreal, Maxville, North Bay,  
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Prince Albert, Rat Portage, Renfrew, Shawinigan  
Falls, Smith's Falls, Toronto, Vankeek Hill, Win-  
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Merchants National Bank, Boston National Bank  
of the Republic, Colonial National Bank, Massa-  
chusetts National Bank, Chicago: Bank of Mont-  
real, St. Paul: Merchants National Bank  
London: Parr's Bank Limited, France: Com-  
ptoir National d'Escompte de Paris, India, China  
and Japan: Chartered Bank of India, Australia  
and Japan.



The Chartered Banks.

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 HEAD OFFICE, - - - - - QUEBEC  
 Founded 1818, Incorporated 1882.  
 CAPITAL AUTHORIZED \$3,000,000  
 PAID-UP 2,500,000  
 REST 500,000

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 JOHN T. ROSS, Vice-President.  
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 F. Billingsley, Edson Fitch.  
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 do Upper Town. Thorold, Ont.  
 do St. Roch. Three Rivers, Que.  
 Montreal, St. James St. Toronto, Ont.  
 do St. Catherine St. E. Shawnesigan Falls, Q.  
 Ottawa, Ont. St. George, Beauce, Q.  
 St. Romuald, Que. St. Henry, Que.  
 Thetford Mines, Que. Victoriaville, Que.

**Agents.**  
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 Boston, National Bk. of the Republic.  
 New York, U.S.A. Agts. Bk. of Brit. North Amer.  
 do Hanover National Bank.

**The Standard Bank of Canada**  
 Capital (authorized by Act of Parliament) - \$2,000,000  
 Capital Paid-up - \$1,000,000  
 Reserve Fund - 850,000  
 HEAD OFFICE, TORONTO.

**DIRECTORS.**  
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 FRED. WYLD, Vice-President.  
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 T. R. Wood, W. R. Johnston, W. Francis.

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 Toronto, Chatham, Parkdale,  
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 Beaverton, Durham, Picton,  
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 Capital paid up \$1,958,228  
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 Agents in Boston, National Exchange Bank.  
 Agents in New York, National Park Bank.  
 Collections made at all accessible points and remitted.

**BANK OF HAMILTON.**  
 Head Office, - - - - - HAMILTON, Ont.  
 CAPITAL \$2,000,000  
 RESERVE 1,600,000  
 TOTAL ASSETS 22,503,000

**Directors:**  
 JOHN STUART, President.  
 A. G. RAMSAY, Vice-President.  
 John Procter, Geo. Roach, Hon. Wm. Gibson,  
 John S. Hendrie, M.L.A., A. B. Lee, (Toronto.)  
 J. TURNBULL, General Manager.  
 H. S. STEVEN, Asst. General Manager.

**AGENCIES:**  
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 Berlin, Hagersville, Palmerston,  
 Beamsville, Indian Hd., n.w.t. Plum Coulee, M.  
 Blyth, Jarvis, Pilot Mound,  
 Brandon, Man. Kamloops, B.C. Man.  
 Brantford, Listowel, Port Elgin,  
 Carman, Man. Lucknow, Port Rowan,  
 Chesley, Manitou, Man. Roland, Man.  
 Delhi, Midland, Saskatoon, n.w.t.  
 Dundas, Milton, Simcoe,  
 Dundalk, Mitchell, Southampton,  
 Dunnville, Minnedosa, Man. Stonewall, M.,  
 Georgetown, Mimsa, Man. Teewater,  
 Gladstone, Man. Moose Jaw, Toronto,  
 Grimsby, N. W. T. Vancouver, B.C.  
 Gorrie, Morden, Man. Winnipeg, B.C.  
 Hamilton, Niagara Falls, Winnipeg, Man.  
 Barton St., Niagara Falls, Winnipeg, Grain  
 East End, South, Exchange.  
 West End, Cranville, Winkler, Man.

**Correspondents in United States:**—New York—Fourth National Bk. and Hanover National Bk.  
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 Chicago—Continental Nat'l Bank and First National Bank. Kansas City—National Bank of Commerce. Philadelphia—Merchants National Bank. San Francisco—The Crocker-Woolworth National Bank. St. Louis—National Bank of Commerce.

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**PORTLAND TO LIVERPOOL.**  
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 "Tauric," March 26th. "Englishman," " 11th.

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 "Commonwealth," March 23rd.  
 "Vancouver," April 12nd.  
 "Cambroman," May 2nd.  
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T. H. PURDOM, Esq., K.C., President.  
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 JARED K. MYERS, 2nd Vice-President.  
 JOHN E. CURRIER, Sec'y & Treas.  
 F. RAWDON MYERS, Ass't Treas.  
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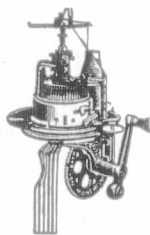
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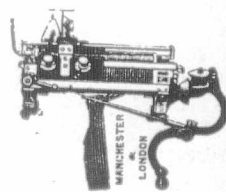
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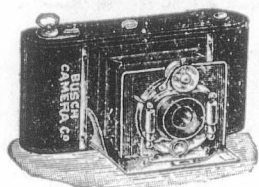


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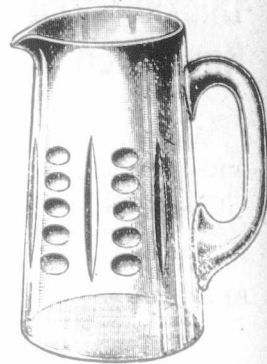
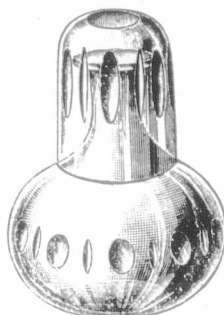
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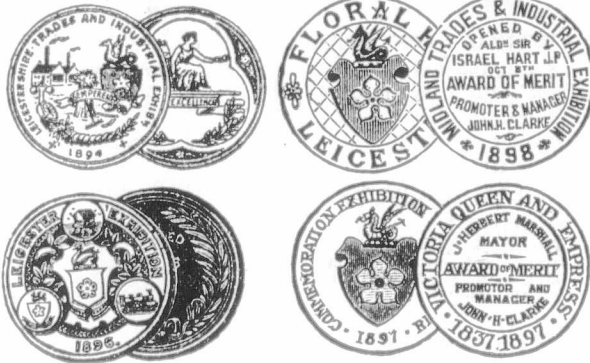
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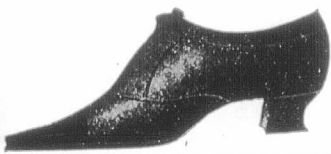
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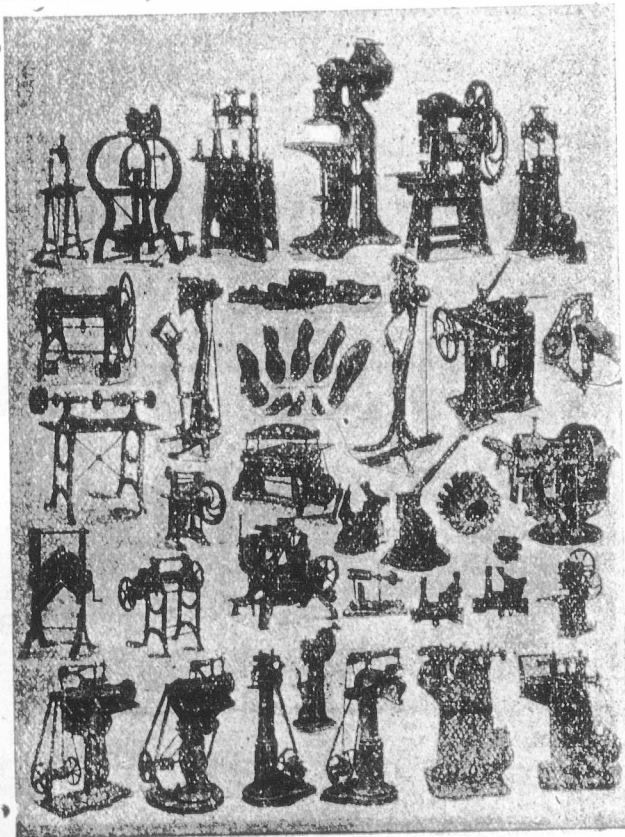
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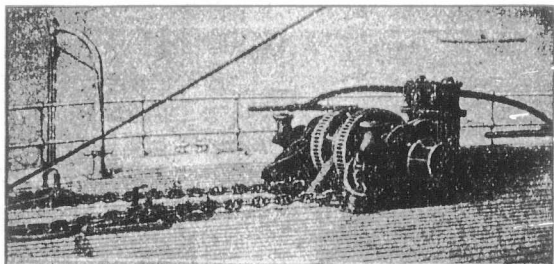
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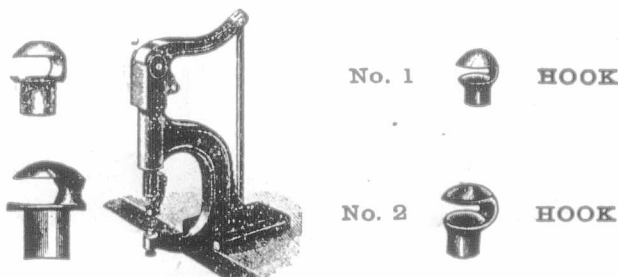
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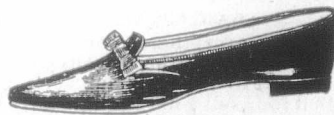
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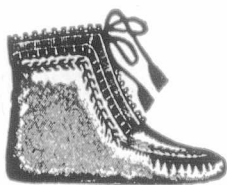
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**ELECTRO-PLATED.**



1900 Queen Anne Pattern.

The side hinge prevents the lid falling on the handle, and is more convenient for filling. The lid does not close when the teapot is tilted.



1901 Georgian Pattern

## Push-forward Knife

With GUARD and REST.

To prevent the hand slipping on the blade, and to aid and relieve the hand in cutting. Attached to Butchers' Sticking, Slicing and Scymeter Knives; also to Ham and Beef Slicers, Cloth Cutting Knives, Bread Knives, Fishmongers' Knives, Carvers, Choppers, etc.

LISTS ON APPLICATION.

**E. T. Markham & Co.,** 42-41, Cloth Fair, **LONDON, E.C., England.**  
West Smithfield,

Inventors and Patentees of Oval Duplex Steels, and of Cruets with Mustard Lids HINGED on the stem of the Cruets instead of being fixed on the glass.



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LIMITED,

309 GRAY'S INN ROAD,  
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Sole Makers of WILLOWS' Patent

**Show Case Refrigerators**

—AND—

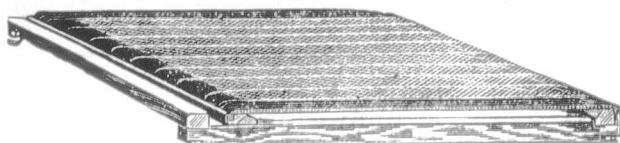
**ICE SAFES,**

same as supplied to the Royal Agricultural Society of England, and to most of the Leading Dairy Companies and Dairy Men in Great Britain.

Manufactured for Canadians under the New Canadian Preferential Tariff, 33 1/3 p.c. less than any other country.

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Special Attention  
paid to  
Export Orders.



Maker of every description  
of

## Wire Mattresses.

5½ Years with Rowell's, Levenshulme.

3 & 5 Hood Street, Jersey Street, ANCOATS,  
MANCHESTER, ENGLAND.

# C. BEVANS,

92, High Cross Street - LEICESTER, ENG.

Maker of all kinds of Knitting Needles Points, etc.

Sole Maker and Patentee of the Combined Swing Jack and Needle,

Made in all Gauges and Designs.

Breakage reduced to a minimum.

50 p.c. Increased Production. 70 p.c. Saving in Waste.

No Jacks used, therefore no soldering.

Every Needle Guaranteed Standard Length.

Applicable to all classes of Circular Machines.

Price Lists and Sample on application.

Special Price to Canadians.

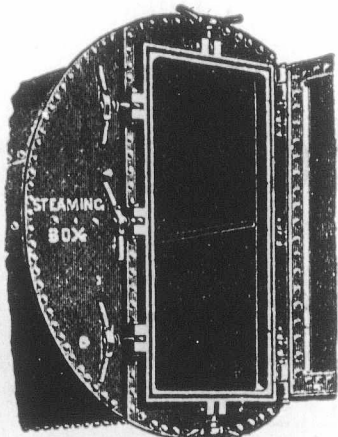
Our Oak Leather is Tanned and Curried  
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Belting, with the accumulative  
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"Extra" Brand.

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Estimates given for

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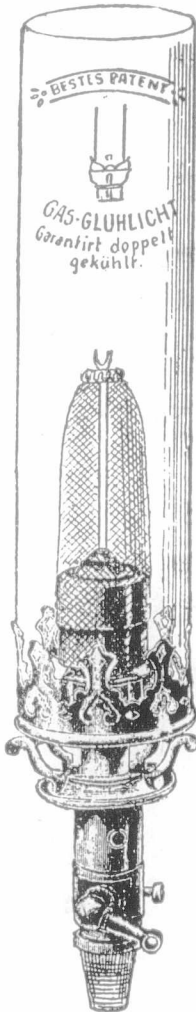
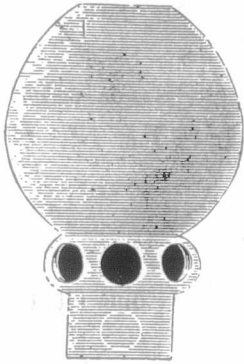
Columns, Pilasters, Pedestals  
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Samples on view at Office.

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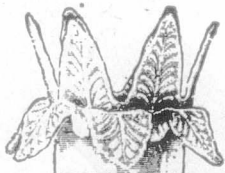
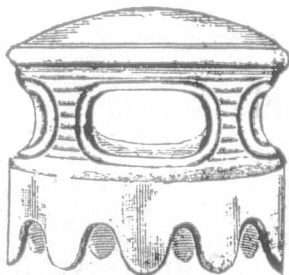
The Continental Incandescent Gas Light Co., Ltd.,  
92, 93, 94, 95 & 96 Bishopsgate St., Without,  
LONDON, E.C., Eng.



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Garantirt doppelt  
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The Leading House for all Goods connected with the Incandescent Lighting Trade, including

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- BYEPASS BURNERS,
- MICA GOODS,
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- SHADES and JENA GLASS NOVELTIES.



Illustrated Catalogue and Price List Free on Application.

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Contractor to His Majesty's Government

15 Sugar Lane,  
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Manufacturer of all kinds of

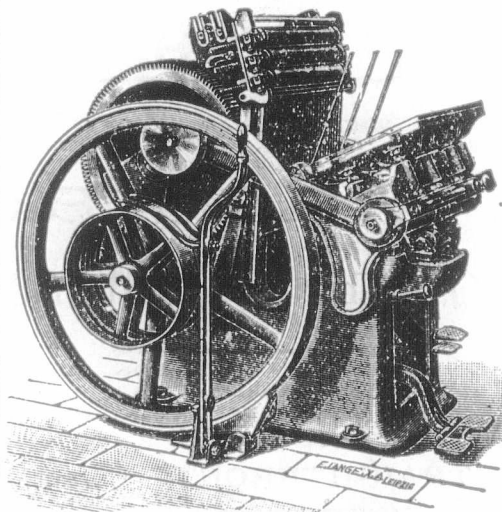
Ropes & Twines, Cotton Banding, Engine Yarns, Hemp & Cotton Gaskins, &c.

Heald, Dobby & Jacquard Cords a Speciality.

## COTTON DRIVING ROPES,

Also Hessians, Oil-Cloth and Waterproof Packing.

Special Prices to Canadians under the New Tariff



TO BE UP-TO-DATE,  
AND KEEP ABREAST OF  
THE TIMES

# YOU MUST

Know our Presses as the very latest Platen now in the market. A Machine calculated by Experts to meet any demands within the scope of the work of the Printer, and even outside that area. To be known to be realised.

Above Advertisement is set in our "Admiral" Series.

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72 to 75 Turnmill Street,  
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For Furniture, Pianos, Etc.

The Finest Quality in England, made specially for Tropical Climates.

All kinds of Oil and Spirit Varnishes, Polishes and Stains.

Lacquers for Brass and Tin Goods for both Hot and Cold processes, in all Colors and Shades.

**Special Bitumen Black Protective Varnish**, for Iron-Wood, Ships' Bottoms, Barges &c. It is Unequalled for resisting Damp, and preserving Wood from decay, and Iron from Rusting; for Wood or Iron Fencing there is nothing better. It can be used with great success as a Stoving Enamel. We have established a great reputation by the Excellence and Uniformity of Quality of all our Manufactures.

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Enquiries will be Esteemed. Prices on Application.

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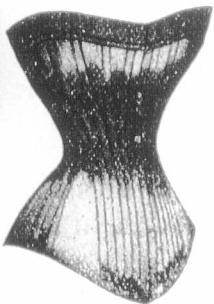
# J. T. BRAMMAGE, WESTERN ROAD, LEICESTER, ENG.

The trade supplied with these Shoes, for Ladies and Children, under the New Canadian Preferential Tariff, 33½ p.c., in Canada's favour.

## R. LATIMER & Co.

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Corset Manufacturers,  
York St., Granby St., LEICESTER, Eng.



The "Erect Form" Corset.

Makers of the

"FITZWEL" Corset,  
"STRAIGHTFRONT" Corset,  
"ERECTFORM" Corset,  
"WATCHSPRING, Corset, etc., etc.

BEST QUALITY AT LOWEST PRICES.



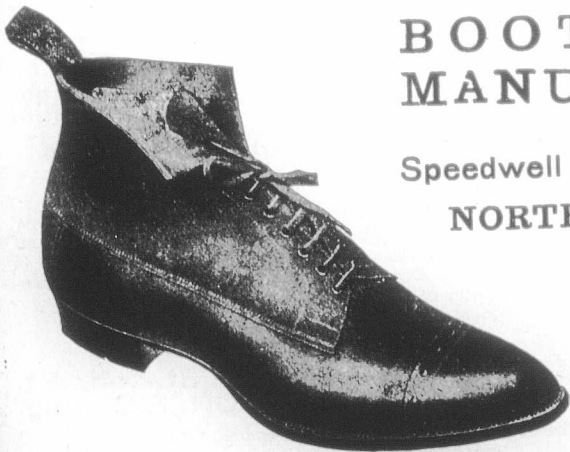
The "Fitzwell" Corset.

Made in all the Latest Shapes and Designs, under the Preferential Tariff, &c.

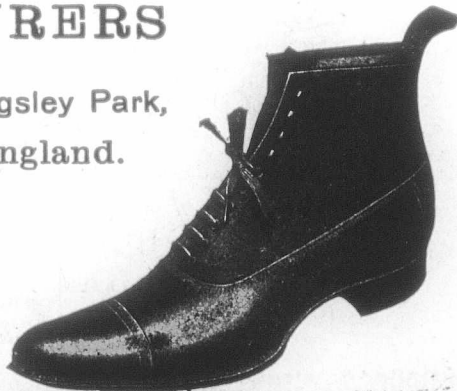
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BOOT AND SHOE  
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Speedwell Works, - Kingsley Park,  
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Engineers' Tools, and all kinds of Foundry Requisites. Steel Wire Tube and Foundry Brushes.  
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Bankers: National Provincial Bank of England, Ltd., Head Office, London.

Cuts will be inserted when received.

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A Special Line.

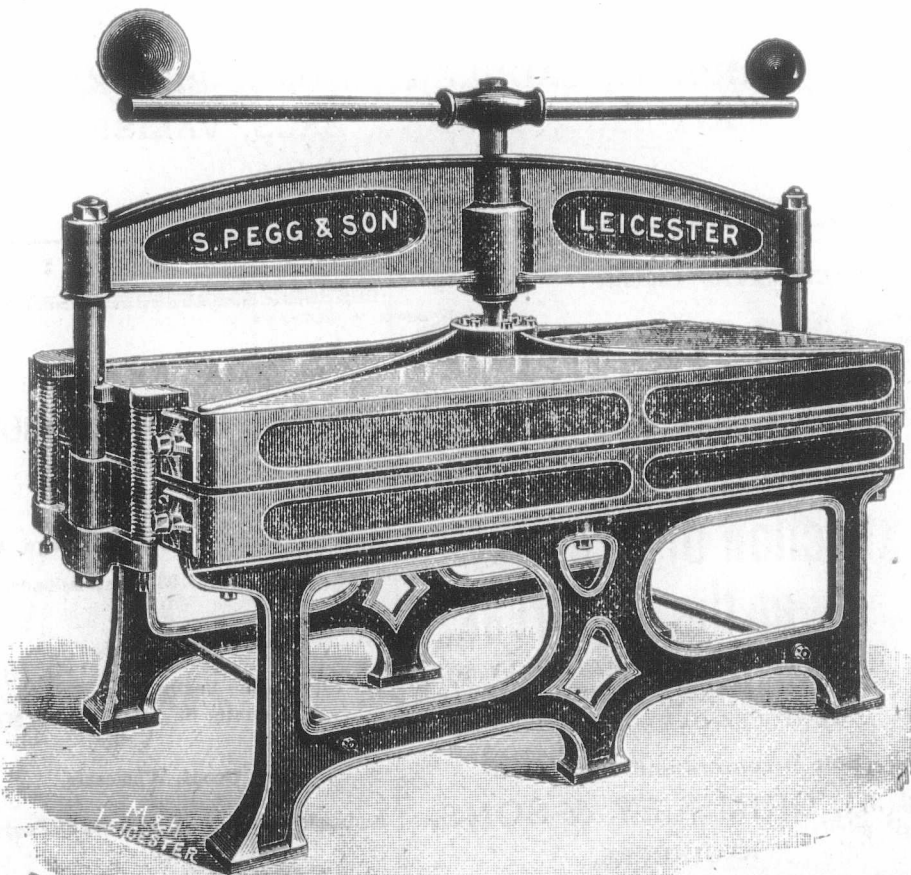
*Good, Straightforward Stationery  
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In use in all the  
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**SHIRT PRESS.**

Improved Steam Presses for Shaping  
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MILLS AT

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Shirtings, Gingham, Ticks, Cottonades, Oxfords,  
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THE PENMAN MANUFACTURING CO.,  
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Mills at Paris, Thorold, Port Dover, Costicook.  
Ladies' and Gent's Wool and Cotton Underwear,  
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**MILTON MILL BLOTTING.**

40 lb. Weight.  
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A five qr. Package for \$1.50.  
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Wholesale  
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Manufacturers of all kinds of

**HARNESS, SADDLERY, HORSE-BLANKETS:  
KIT-BAGS, TRUNKS, BAGS, VALISE:  
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Telegraphic Address: "AUTOMATIC," Leicester.

**J. G. GRIMSLEY'S**

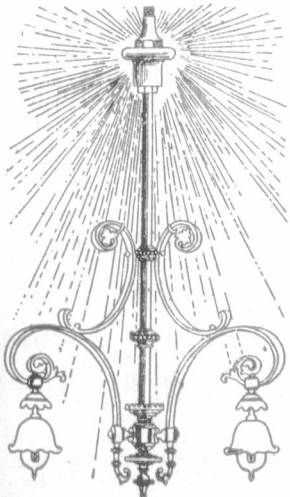
MARVELLOUS INVENTION  
Patent Automatic Fire Extinguisher.

**Extinction of Fire  
at the Outbreak.**

WATER SUPPLY AUTOMATICALLY SHUT  
OFF BY THE EXTINCTION OF THE FIRE.  
NO MORE STOCKS DAMAGED BY FLOODING

Sole Inventors and Patentees:  
**J. G. GRIMSLEY & SONS,**  
ENGINEERS,

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Awnings, Tents Tarpaulins, Flags, Etc  
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Carpet Beating.

The City Carpet Beating Co.,  
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## Canadian Colored Cotton Mills Company.

Cottonades, Tickings, Denims, Awnings,  
Shirtings, Flannelettes, Gingham,  
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SOLE REPRESENTATIVE FOR THE PROVINCE OF  
QUEBEC OF  
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OF NEW YORK.  
11 & 17 Place d'Armes Hill, MONTREAL, QUE.

## Commercial Summary.

Merchants, Manufacturers and other business men should bear in mind that the "Journal of Commerce" will not accept advertisements through any agents not specially in its employ. Its circulation—extending to all parts of the Dominion—renders it the best advertising medium in Canada—equal to all others combined, while its rates do not include heavy commissions.

—The Welland Canal will be opened for navigation on April 10, and the other canals on May 1.

—Leading Canadian canning companies have consolidated with a capital of \$2,500,000, most of which has been subscribed, and the headquarters of the corporation will be in Hamilton.

—The Stanley Piano Company, Limited, of Peterboro', Ont., have assigned. The company had at one time a factory in Toronto, but several years ago removed to Peterboro'.

—The Budget Committee of the Reichstag, says a Berlin cable, made total changes in the estimates amounting to a saving of \$14,875,000. The newspaper estimate is that the Imperial loan will amount to \$40,000,000, instead of \$55,000,000. The Berlin bankers, however, say the loan, which will be issued towards the end of April, will be over \$75,000,000.

—At a recent organization meeting of the Welland, Ont., Board of Trade the following officers were elected:—President, D. Ross; vice-president, A. O. Beatty; Secretary, J. McCaw; treasurer, G. C. Brown; councillors, J. H. Burgar, W. L. Rice, E. Brasford, J. O'Neal, O. H. Garner, J. H. Crow, W. J. Best, J. Godwin; board of arbitration, W. J. Best, W. L. Rice, J. C. Crow, S. H. Griffith, G. Stalker, G. W. Sutherland, D. Hooker, H. McCoomb, J. J. Sidey, J. H. Burgar, E. Brasford.

—The Canadian Shipbuilding Company of Toronto have completed the purchase of a site at Bridgeburg, Ont., on the shores of Lake Erie, where extensive shipbuilding works will, it is stated, be erected. The site extends, including water lots, to almost a hundred acres. The ratepayers of Bertie Township have almost unanimously voted for the by-law, fixing the company's assessment at \$60,000. Work will begin forthwith.

## Special 22 Rifle, Long Barrel,

AT LOW  
PRICE.

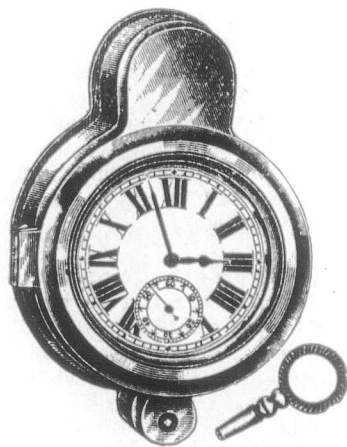
AIR GUNS OF ALL KINDS, AIR PISTOLS  
DARTS and SLUGS and all ACCESSORIES.



The Ironmonger's Cartridge Loaded with any  
Powder at Lowest Prices.

**F. JOYCE & CO.,** 7 Suffolk Lane,  
Upper Thames St., LONDON, E.C., Eng.

NOTE.—Buyers of these Guns in Canada have 33½ p.c. in their favour, by  
Purchasing in England, under the new tariff, from this firm.



Above Cut represents the Latest Novelty in our

## Motor Watch Holder,

Catalogues and F.O.B. London prices, under the new Preferential Tariff,  
33½ p.c. reduction off British goods.

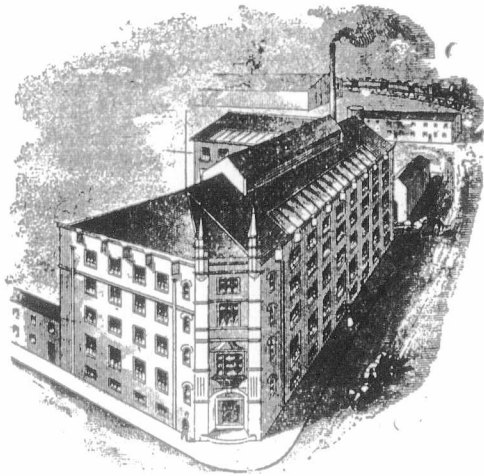
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**EVANS & MANGER,** 110 Garden, LONDON, Eng

# THE LEADING WHOLESALE CLOTHING HOUSE.

Sailor Suits,  
Fancy Juveniles,  
Boys' Suits,  
Youths' Suits,  
Men's Suits,  
Pants,  
Raincoats,  
Overcoats.

ALL LATEST  
STYLES AND  
DESIGNS.



EVERY  
READY-MADE  
CLOTHING  
STORE  
SHOULD ENQUIRE  
FOR PARTICULARS OF  
PRICES AND  
SHAPES.

## Thorneloe & Clarkson LEICESTER, ENG.

—The Temiskaming Railway Commissioners have ordered four engines and are having specifications for cars prepared.

—The Bank of British North America has opened a branch at Rosthern, N.W.T., and for the temporary management of Mr. W. E. Davidson.

—The assets of F. G. Foster and Son, florists, Hamilton, who assigned recently, are estimated to be worth \$8,787.95, while the liabilities total up \$9,192.47, including a \$4,000 mortgage held by the Hamilton Provident and Loan Society. Inspectors have been appointed to wind up the estate.

—The British Embassy at Washington has been advised of the appointment of Lord Chief Justice Alverstone of England, Sir Louis Jette, retired Judge of the Supreme Court of Quebec, and Sir John Douglas Armour, Judge of the Supreme Court of Canada, as members of the Alaskan Boundary Commission provided for under the Hay-Herbert treaty. Sir Michael Herbert has informed the State Department of the appointments.

—We learn from Philadelphia that stockholders of the Consolidated Lake Superior Company are looking for additional information regarding the affairs of the company, particularly what its earnings and expenses are. It was rumored that such a statement was in course of preparation, and that it would probably be made public on Tuesday of next week, if not before. Meanwhile the financing of the new loan of \$11,750,000 is said to be progressing so favorably that the total amount will have been negotiated within a few days.

—The cod fishing fleet, which this week sails from Fecamp and the ports of Normandy and Brittany for the banks of Newfoundland and Nova Scotia, says a Paris cable, is larger than ever before. Altogether there are 63 vessels, mostly of 500 tons each, barkentine rigged. Each ship has a crew of about 40 men and boys, with a dozen dories for each vessel. There is an astonishing demand in France this year for salt codfish, and the Brittany fishermen hope the cod will give them the prosperity taken from

them by the sardine. The profits to the Fecamp fishermen last year were 12,000,000 francs, and they hope to increase this during the coming season by at least another million.

—The Imperial Biscuit Company, Limited, with capital stock of \$75,000, and head offices at Guelph, Ont., has been granted incorporation. The provisional directors are John Martin Dooley, Frank Xavier Frank, and Gregory Anthony Frank, merchants, and Jacob Conrad Kloefer, commercial traveller, all of Guelph.—The J. I. Case Threshing Company, of Wisconsin, has been granted a license to do business in Ontario, the capital used not to exceed \$40,000. John McIntyre, of Toronto, is general agent for the company.—The Canadian Cordage and Manufacturing Co., Limited, have been granted permission to increase their capital stock from \$400,000 to \$800,000, and the R. S. Williams and Sons Co., Limited, will be allowed to reduce their stock from \$500,000 to \$250,000.

—Advices from Kobe, Japan, state that the fifth industrial exhibition at Osaka had its preliminary opening on the 19th instant. According to the original arrangements the opening was to be accentuated by a demonstration, including the ringing of bells, blowing of steam whistles, etc., but all these arrangements had to be abandoned owing to the death of Prince Komatsu, and the opening ceremony was conducted in the quietest manner. In spite of intense cold a great concourse of people waiting in front of the exhibition rushed in as soon as the exhibition opened. The number of visitors on the opening day was 22,415 as against 6,000 on the opening day of the former exhibition. It is expected that all the exhibits will be in order by the beginning of April, when the official opening ceremony will be conducted by the Emperor of Japan.

—Sir William Mulock's bill to aid in the settlement of disputes on railways has been printed and distributed. It provides for a reference of disputes between railway employers and employees to a committee of conciliation, mediation and investigation, and in the event of such committee being unable to affect an amicable settlement, to a board of arbitrators. The conciliation committee is to be

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Established 1859.

TELEGRAPH ADDRESS: "PRANDO."

# J. Burgess & Son,

(LATE T. & J. JONES)



—MANUFACTURERS OF—

## Elastic Webs,

All business communications to be addressed to the firm.

**Brougham Street Mills, Leicester, England.**

composed of three members, one to be chosen by the company, one by the employees and a third by the parties to the difference. The conciliation committee may act as arbitrators, but in the event of objection being taken to this course new representatives on the board of arbitrators shall be appointed in the same manner as the committee of conciliation were chosen. No court of the Dominion or of any Province or territory is to have any power or jurisdiction to recognize or enforce or to receive in evidence any report of the board of arbitrators or committee of conciliation, or any testimony or proceedings before the said board or committee, as against any party or person, or for any purpose whatsoever except in case of prosecution for perjury. Where the difference which is being enquired into affect a class of employees it shall not be necessary for them all to take part in the inquiry, but they may be represented by some of their number, only agents other than counsel or solicitor.

—The Congress of Chambers of Commerce of the Empire will meet in Montreal during the week commencing August 17th, and a large sum will be required to meet the expense of their reception, entertainment and transporta-

tion while in Canada. At the last meeting of the congress in London, says an Ottawa letter, there was an attendance of about four hundred delegates, and, although not more than half that number may come to Canada, the delegates will bring their wives and families with them. The Grand Trunk and C. P. R. have agreed to provide transportation, but that does not include Pullmans or meals, which will have to be paid for. The Grand Trunk will provide ten Pullmans to enable the delegates and their friends to travel through Quebec and Ontario, but the C. P. R. will be unable to set apart more than two Pullmans on each trans-continental train. The delegates will therefore have to make the journey to the Pacific in groups. The Montreal Board of Trade has undertaken to arrange for the reception of the visitors and draw up a programme for the trip through Canada. Towards the expense of this they hope to get Provincial assistance from the Dominion and Provincial Governments. The sum desired from the Federal Government is \$25,000, and formal application for a grant was made to the Prime Minister and the Minister of Finance by the following deputation from the Montreal Board: Mr. Arthur Hodgson, president; Mr. Alex. McFee, ex-president; Mr. D. L. Lockerby, member of the council; Mr.

## Anderson's



**City of London Electric Black Dye.**  
For Blackening, Softening, and Nourishing all Kinds of Leather.

**City of London Glycerine Size.**  
For Dressing and Beautifying, Manufacturers' and Dealers' Stock.

Price Lists and Samples on Application.

**8, SOUTH STREET, LONDON, E. C., ENG.**

We supply these, 88 1/2 p.c. to Canadians, under the New Preferential Tariff.

Carbide Stores, Warehouse and Salesrooms :  
GEORGE STREET, CHAPEL STREET, SALFORD, ENG.

## THE IMPERIAL

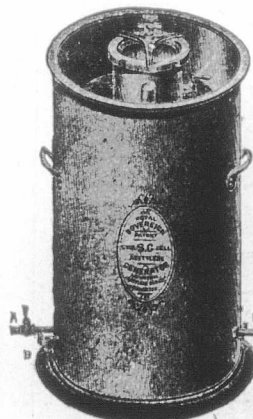
"S. C."

## Acetylene Gas Company, LIMITED.

30 St. Ann Street,  
MANCHESTER, Eng.

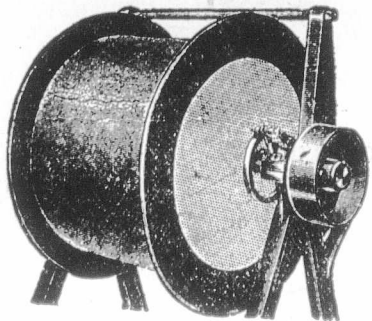
Telegraphic Address:  
"ACETYLENE, MANCHESTER."

Awarded the GOLD MEDAL  
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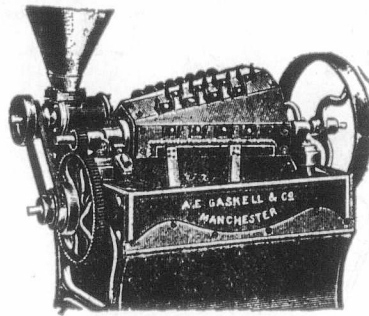


For extracting Iron or Steel from Borings, Ash-Metals, Glass Seeds, Slag Tobacco, &c.

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George Hadrill, secretary. Mr. D. Masson, president of the Chambre de Commerce, was also present. The request having been presented to the Ministers, Sir Wilfrid in reply said the matter was not a new one, having been submitted to the Government some months ago, and also brought by Mr. McFee to the attention of Canada's representatives when in London last year. The application would be submitted to Council and a reply given at a nearly date.

—Referring to the week's arrivals from the eastern and old world, a Winnipeg letter of recent date, says:—Since Monday there have reached here on regular and special trains over four thousand settlers. This number has been slightly swelled by the return of many of those who took advantage of the eastern excursions at Christmas time to return to their homes in Ontario and further east. They are now returning in time for the spring work, but many are bringing with them others who have heard of the richness of the soil and the chances of success in the west. A remarkable feature of the immigration, however, has been the number of Englishmen who are coming out to this country. Of the total of four thousand and odd who have reached Winnipeg already this week, about one-half are Englishmen. Yesterday every bit of accommodation provided here for English-speaking settlers was taken, and the new building, formerly used as an immigration hospital, was crowded. This building was, on account of the reports received of the number coming from the old country, made over to accommodate them, and evidently the move was a wise one. The great majority of those who have so far arrived are young men, who will not, for some time at least, take up homesteads. They intend to learn the methods used here by working for a season or so with farmers already on the spot, and who know the conditions

of the country. Despite the fact that the inrush has been of remarkable size, there has been no lack of places for those who desire them, a fact that goes to show that a much larger area will be put under cultivation this year than last, and that the farmers are preparing themselves against a possible scarcity of labor in the busy seasons. The American invasion so far has come mainly by way of the Soo line from St. Paul, and two daily trains have since the first of the week been crowded with incoming settlers. In some districts of Minnesota and the Dakotas the movement embraces a large percentage of the people of those places.

—Ideas which, it was contended, will, if put into effect, assist materially in developing new Ontario, were submitted to Premier Ross and Mr. Dryden recently by a deputation from the Sault Ste. Marie Board of Trade. The party included Messrs. R. H. Knight, president; A. W. Penhollowood, S. W. Fawcett, J. S. Mullen, Dr. Adams, C. T. Farwell and John McKay of Sault Ste. Marie and J. S.

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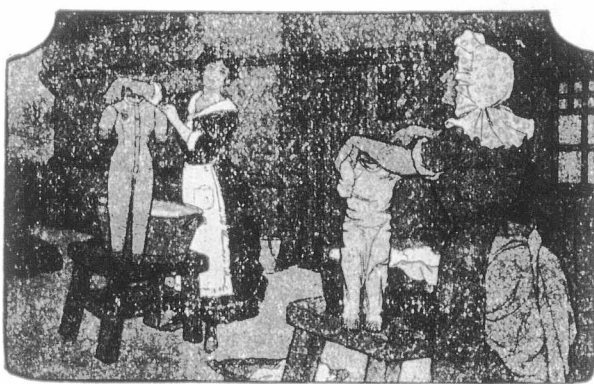
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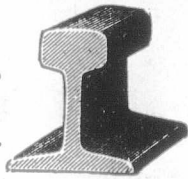
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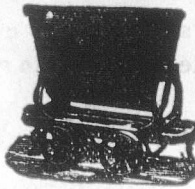


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Dobie of Bruce Mines. A pamphlet was presented which included the following declaration of policy:—The Sault Ste. Marie Board of Trade would respectfully urge upon the Legislative Assembly of the Province of Ontario the wisdom of granting to all colonization railways in new Ontario 7,400 acres per mile, to be selected in alternate townships within twelve miles of such line of railway, and that such grant should include the pine thereon subject to the dues of two dollars per thousand, and that the alternate townships owned by the Province should concurrently with the construction of the line of railway, be opened to the settler and explorer subject to the same dues on the said pine, and that the lands therein not suitable for settlement should be opened up for sale in industrial companies, who would manufacture such timber into a finished product, paying the same dues as that paid by the railway company and settler." Mr. McKay urged that the furniture industry should be encouraged, just as the steel industry, as it had much greater possibilities. Mr. Knight proposed that where land was unfit for settlement a furniture company should be given the hardwood on a certain area of Crown lands, say 160 acres to each employee in the factory. "How are we to feed the hungry, care for the sick and educate your children," asked the Premier. "The wood is worth something; we never give anything away here." The remaining recommendations were supported by the other members of the deputation, Mr. Farwell complaining that under the present regulations the farmer frequently lost the pine on his farm, which he needed, to the owner of a sawmill. He also announced the formation of a company with \$200,000 capital to establish a furniture factory at the Soo, which will expect some such privileges as were suggested.

—The C. P. R. management announces that the superintendent of the steamship department, Mr. Arthur H. P. Piers, now in England, has been authorized to order three or four large ocean steamers for the Atlantic service, if the conditions for building in Great Britain are favorable. Mr. D. W. Campbell, general superintendent of the Canadian Pacific Railway Co.'s Atlantic steamship service, announces that this particular fleet will comprise the following vessels:—Canada-Liverpool service—Lake Manitoba, twin screw, 8,852 tons; Lake Michigan, twin screw, 7,000 tons; Lake Champlain, twin screw, 6,566 tons; Lake Erie, tin screw, 7,550 tons; Montreal, twin screw, 6,870 tons. Canada-Bristol service.—Monteagle, twin screw, 5,467 tons; Montfort twin screw, 5,481 tons; Monteroy, 5,446 tons; Montrose, 5,431 tons; Montcalm, 5,466 tons. Canada-London service—Mount Temple, twin screw, 7,656 tons, Montezuma, twin screw, 7,345 tons; Mount Royal, 8,044 tons; Milwaukee, 7,319 tons. The sailings from Liverpool and Bristol will be weekly on fixed dates throughout the season, and from London fortnightly. Sir Thomas Shaughnessy, president, is reported in London as saying:—We have decided to establish a bi-weekly steamship service between London and Montreal, and a weekly service between Liverpool and Bristol and Montreal, temporarily leaving out Glasgow, which we shall take in later with a number of other ports of the United Kingdom when additional facilities are secured. Eventually we hope to have semi-weekly sailings from London. We are unable to make a more definite statement at present. The general idea, however, is to link up the producing and consuming termini by the most direct routes.

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Ladies' Fine Boots and  
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School Boots:—Boy' and  
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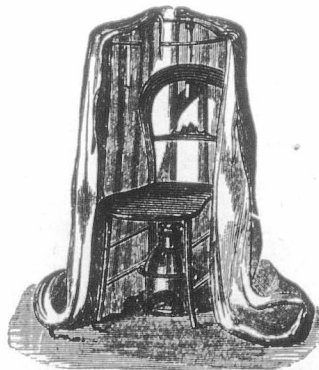
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Portable  
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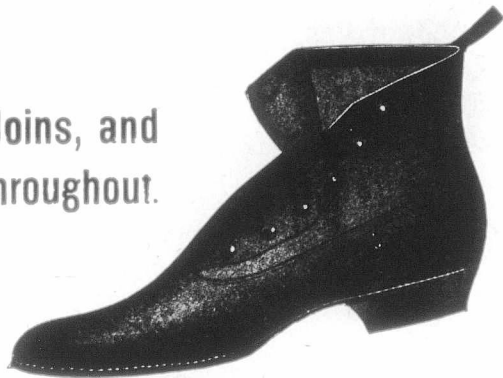
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Boots and Shoes, Uppers, Leggings, Leather, Mercery,  
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**Honest Goods. Rockbottom Prices. Personal Attention.**  
SPECIAL ATTENTION GIVEN TO SHIPPING ORDERS.

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Special prices to Canadians under the New Tariff.

—Many of the leading packers of the country, says a Hamilton letter, have consolidated their interests, and have been granted letters patent for incorporation under the name of Canadian Canners' Consolidated Companies, Limited. The capital is \$2,500,000, and the idea is to take over the factories and business of all the leading fruit and vegetable packers in the Dominion. Over \$1,600,000 of the stock is said to have already been subscribed. The head office will be in Hamilton. Messrs. Lees, Hobson & Stephens, this city, are solicitors for the big concern. The provisional directors include:—Messrs. David Marshall of the Aylmer Canning Company, Aylmer and Hamilton; W. P. Innes of the Simeoe Canning Company, Simeoe and Hamilton; W. A. Ferguson, of the Delhi Canning Company, Delhi; A. W. Hepburn, of A. C. Miller & Company, Picton; Hugh Malcolmson, of the Kent Canning Company, Chatham; Russell Bowlby, of Bowlby Bros., Waterford; F. R. Lalor, of the Dunnville Canning Company, Dunnville; H. I. Matthews, of the Lakeport Preserving Company, Lakeport; W. Boulter, of W. Boulter & Sons, Picton, and Samuel Nesbit, capitalist, of Brighton. It is said that great economies will be effected by the amalgamation, and consumers get better quality at a lower price. One of the main objects will be to improve and standardize the

quality of the goods throughout the country, and a school of instruction will be established, probably at Hamilton, where experts will educate and instruct processors in the most modern methods of fruit and vegetable packing.

—The purchasers of the B. W. & S. S. M. R. R., says a Brockville, Ont., letter, completed their payment for the railway before Judge McDonald, when the final report in the matter was made by the Master, and it was decided that the purchasers take possession of the road on the 1st of April. One thousand and twenty-four bonds, with face value at \$1 each, were brought up and deposited in the Bank of Montreal, and the balance of the money was paid into the credit of the bank, making the total purchase money. The road will continue to be run by the receiver, Col. W. H. Cole, till the first of the month, when he will make a final report. His accounts were gone into, and the remuneration for his two years and two months' service was fixed at \$2,700. Messrs. W. H. Comstock, James Cummings, W. S. Buell, Daniel Derbyshire, R. Bowie and W. C. Fredenberg of Westport were elected provisional directors, and they will go to Ottawa to interview the Government. Mr. Holm of New York, one of the syndicate which has purchased the railway, stated that the extension

## Marion & Co's "Folding Imperial" Cameras

No. 20 Folding Imperial.

It is covered leather, R.R. Lens, F8 with Iris diaphragms, time and instantaneous Shutter, reversible View Finder, Cloth Bellows, rising front, focussing scale and focussing screen, rack and pinion extension swing back and front cross movement of great extent for the front carrying lens, and automatic triple extension of bellows, 17 inches. This allows of lenses of every variety of focal being used, including telephoto work of low magnifications. We know of no such complete equipment at the price, enabling as it does the user to undertake any and every class of work including one double plate-holder, pneumatic release, and tripod bushes, complete in stiff cloth carrying case.

Cut will be inserted as soon  
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Price complete as described above, 5 by 4 plate, £6 10 0

Extra Plate-Holders, 5 by 4, each . . . . . 2 9

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As above No. 20, but for 7 by 5 or 1/2-plates . . . . . £8 10 0  
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**VENTILATORS & SMOKE CURES**

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Fig. 9.—As fixed. Side View. 25 YEARS' EXPERIENCE. Tests and comparison invited. Made to any design.

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of the line from Westport in a northwesterly direction would be commenced just as soon as the charter is granted. The intention is to tap the forests of that section of the Province, and negotiations are already in progress for the establishment of a furniture factory at or near Brockville, much of the raw material for which will be brought in over their line from the north.

—Quebec advices state that Messrs. Mackenzie & Mann have finally acquired a controlling interest in the stock of the Great Northern Railway of Quebec, and have elected their own men to the board of directors. The Great Northern is therefore absolutely in control of this Quebec road, which gives the former railway an ocean outlet through the port of Quebec. As a result of this arrangement five of the former directors of the Great Northern have resigned, out of the total of twelve on the directorate. One of these resided in New York, another in Boston, another in Philadelphia, and two in Quebec. The new board now consists of Hon. P. Garneau, president, Quebec; James McNaught, first vice-president, New York; H. H. Melville, second vice-president, Boston; V. Chateauvert, third vice-president, Quebec; J. G. Scott, Quebec; John T. Ross, Quebec; Hon. S. N. Parent, Quebec; G. A. Lash, D. B. Hanna, W. H. Moore, T. C. Annesley, and A. Mitchell, all of Toronto. All of these latter gentlemen reside in Toronto, and are connected with the Mackenzie & Mann interests, Mr. Lash having done legal work for them, Mr. Moore being their solicitor, Mr. Hanna being comptroller of the Canadian Northern, and Messrs. Annesley & Mitchell being accountants in the offices of Mackenzie & Mann.

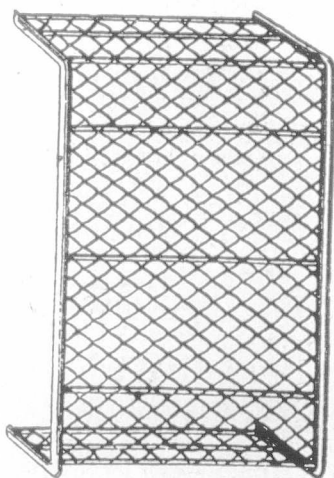
—We learn from Kingston that there will be a meeting there shortly of capitalists interested in the proposed electric railway between Toronto and Cornwall. The scheme

has, it is stated, been perfected, and it is intended to have the road in operation by January, 1904. An attempt was made to purchase the Kingston, Portsmouth, Cataraqui Electric Road, but the company asked \$200,000, which was more than the new organization was prepared to pay. When the road gets under way it is intended to run through cars, starting from the terminals every hour. The coaches will be fifty feet long, and baggage cars will be attached. The men who are backing this concern will build a summer hotel here if they are given encouragement. Macdonald Park will not be available for summer hotel purposes. The Minister of Militia has received a report from the General commanding the militia disapproving of its occupation, and this will be a bar to the erection of any extensive or permanent building.

—Among the petitions presented at Ottawa recently were: From the municipal Council of Walkerton, asking for the extension of the time for the commencement and completion of the Huron & Ontario Railway, and authority to construct a branch line from a point on the main line of the proposed railway between Shelburne and Bedford to Toronto.—From the provisional directors of the Canada National Railway & Transportation Company, asking for an extension of the time limit within which they are to commence and complete the undertaking of the company.—From John Armstrong, New Liskeard, Nipissing District; Arthur Cecil Rarabeck of North Bay, and Rudolph Le-

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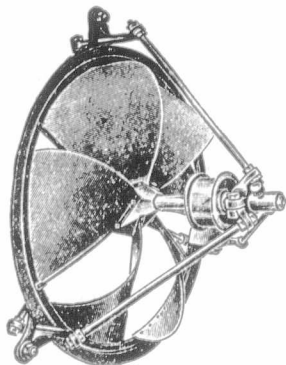
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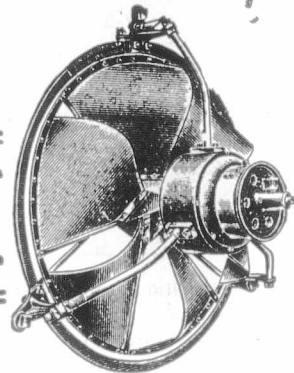
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ndens, praying to be incorporated as the Nipissing & Pontiac Railway Company, with power to construct a line from New Liskeard to Lake La Quinze, Province of Quebec.—From the Ottawa Northern & Western Railway Company, asking for an extension of time for the construction and completion of its enterprises.

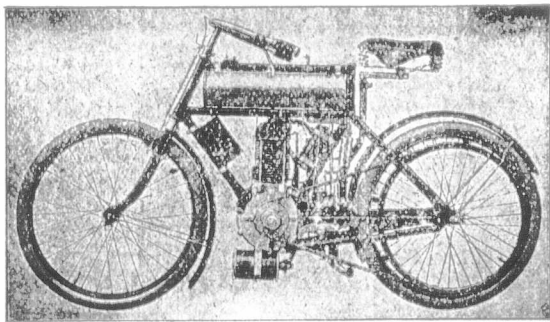
—A Shanghai correspondent of The London Post says that the American commercial treaty has been handed to the Chinese commissioners. It stipulates for the opening as treaty ports of Mukden and Takusan, near the Yalu River, for the purpose of safeguarding commercial interests in Manchuria, and for the abolition of the likin and all native custom stations, excepting those on the frontiers. It provides also that the excise on imports shall be 10 per cent., that no further taxes shall be imposed, the export maximum being 7½ per cent.; that there shall be no interference with the Chinese tax on Chinese goods; that no

tax shall be imposed on salt and opium, on being reported at the customs stations; that the taxes on these commodities be collected at the places of production, and that Americans shall have the right to obtain mining land anywhere. Provision is made in the treaty for the protection of trade marks, patents and copyright.

—Mr. J. Robinson, M.P., West Elgin, Ont., has inquired in the House of Commons whether it is the intention of the Government to introduce during the present year a system of free rural mail delivery in any part of the Dominion.—Mr. McGowan (Middlesex) has given notice of an enquiry as to whether it is the intention of the Government to introduce legislation at the present session regarding private bankers, so that their transaction may be made more public, and depositors be enabled to ascertain their financial strength.—Mr. Bickerdike has given notice of motion to the effect that the proper legislative remedy for the evils of the cigarette trade is to be found in the enactment and enforcement of a law prohibiting the importation, manufacture and sale of cigarettes.—Mr. Demers (St. John's and

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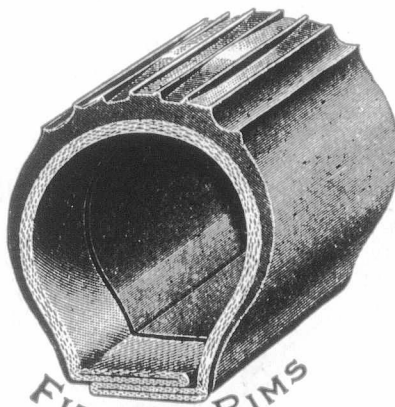
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 And at SOUTH BERMONDSEY.

Iberville) will introduce a bill to indemnify those who suffer damages in consequence of fires caused by railways.

—A new line of steamers, to be known as the Canadian Ocean and Inland service, is to run this season between Rotterdam and Canadian ports. The fleet will be composed of four vessels, two of which will run up the lakes to Port Arthur and Fort William, after making the round trip. The other two will run only as far as Quebec and Montreal, where their cargoes will be transferred to vessels of the Canadian Lake & Ocean Navigation Company of Toronto. Arrangements will be made for a general shipping business, but the service will depend largely on carrying German-made steel rails into Canada. It is claimed that a contract for 60,000 tons has already been given by a Canadian railway. The first cargo will be taken on at Rotterdam on April 15, and the intention is to make it a fortnightly service.

—Experiments have been made before representatives of the Admiralty Secretary and the commanders of the torpedo division, says a Berlin cable, with a new system of wireless telegraphy, which directs electric waves exclusively to one point, obviating the danger of outsiders catching messages. The results obtained through a series of parabolic mirrors, which give all the electric waves a parallel course, were satisfactory. The system is available for distances

of twelve to fifteen miles and is intended principally for communication between vessels in harbor or along the coasts. The transmitting velocity is 25 words per minute.

—Hamilton Notes.—The Cataract Power Company will build a power house on the south of the Radial Railway line, east of Sherman avenue, chiefly for the purpose of supplying the Deerings and other manufacturers in the northeast section of the city. The Deerings' contract calls for 6,000 horse power.—This city is growing in an easterly direction so rapidly that it has been found necessary to annex 500 acres more of the Township of Barton. The assessment of the latest annexed portion is to remain as it is for ten years. The territory has been taken in so as to accommodate new factories.

—We learn from London, Ont., that the sale of the Olmsted cigar factory to the Tuckett Co. of Hamilton having been concluded, the latter are in charge of the establishment and have started operations. They begin with 40 to 50 hands, but expect to increase the number to 100. The Olmsted concern was non-union, and as the Tuckett Company employ only union men it will mean that the cigarmakers formerly employed by the Olmsted Company must join the union or look elsewhere for work.

—The proposal of the Dominion Government that a tax of 500 shall in future be imposed on laborers of Chinese

Telegrams: "WENHAM."

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 Hanging Pattern, Nemulous.

## JAMES PERCIVAL & COMPANY,

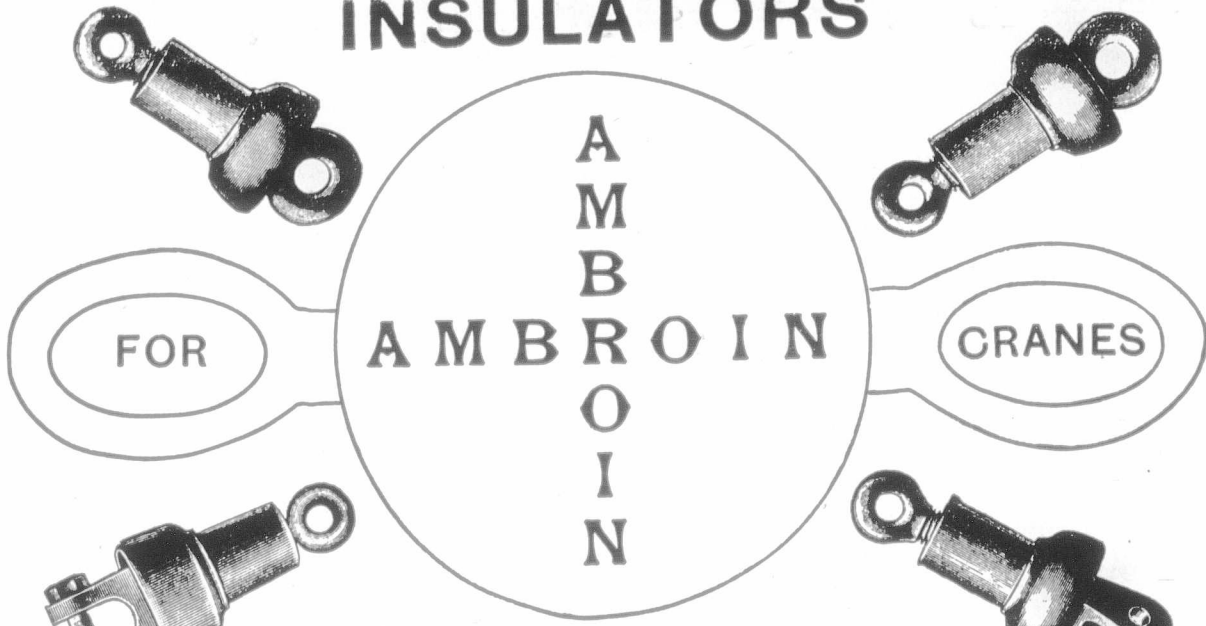
Rolleston St.,  
 LEICESTER, England.

Specialties:

- Football Boots,
- Cycling Shoes,
- Rubber Heeled Ward Shoes,
- Children's Cheap Oxford and 2-Bar Shoes.

All Shipping Orders Receive Prompt Attention.  
 Manufactured under the New Canadian Tariff.

# INSULATORS



**ESTLER BROTHERS,**  
25 Laurence Pountney Lane,

Telegrams: "ISOLABLE, LONDON."

Cannon Street, LONDON, E.C., Eng.

origin entering Canada and that the person in command of or in charge of any vessel or vehicle bringing Chinese immigrants into Canada, shall be personally liable for the payment of the tax, has created considerable excitement among the Chinese residents of Montreal, who declare the proposal an unwise, as well as a harsh, one.

—We learn from Stratford, Ont., that the G. T. R. Company have bought a property near the station there and have an option on another, the object being to enlarge

the shops, the present buildings being inadequate to the requirements. It is also stated on good authority that the company purpose erecting a new station at Stratford shortly, and the purchase of the property is with a view to securing a suitable site.

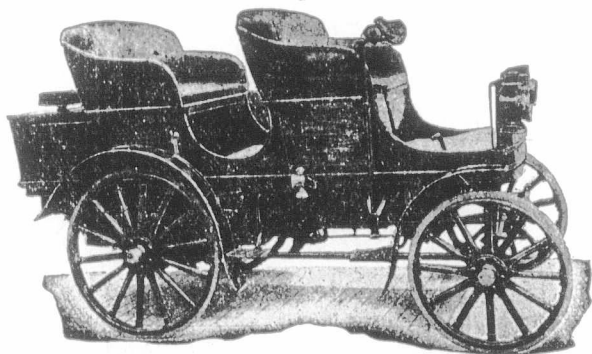
—A late Washington, U.S., letter reads:—After ratifying the Cuban reciprocity treaty, the Senate adjourned sine die. Most of the time was devoted to consideration of the Cuban treaty. Several speeches were made in opposition to the treaty and one in favor of it, and then voting began. The motion to ratify was adopted by a ballot of 50 to 15, somewhat more than a three-fourths vote.

—The steamer Arcadia of the Hamburg-American Line arrived at Halifax recently from Hamburg and Bologne and landed 700 steerage passengers. The passengers, the report states, are a healthy-looking lot, and will proceed west, being bound for points in western Canada and Manitoba.

—The returns of different agencies of the Dominion Lands Department throughout the west for February last show that the total number of homestead entries made was 1,166. In the corresponding month for last year there were 929

## LIGHT **LIFU** CARS.

**BEST STEAM CAR ON THE MARKET.**  
ENGLISH-BUILT THROUGHOUT.  
MADE IN THREE SIZES.



**FOUR-SEATED Double Phaeton,**  
**TWO-SEATED** with removable third seat, for doctors' use.  
**LIGHT VANS** To carry up to one ton.

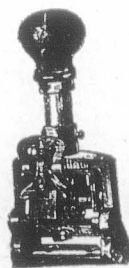
**The Steam Car Co.,**  
**House's System Limited,**

REGISTERED OFFICES:

88 CHANCERY LANE, LONDON W.C., Eng.

## E. SCHREIER,

23 Bartlett's Buildings, Holborn Circus, LONDON, Eng.



Manufacturer and Exporter of  
**A.B.C. 3, 4 and 5 Action**  
**Patent "Excelsior" Counter**  
FOR PRINTING PRESSES.



**PATENT AUTOMATIC**  
**Type-High Numbering Machines,**  
Automatic Chases for Printing and Numbering Cheques in one operation, and every description of

Numbering, Dating and Perforating Machines,

WRITE FOR PRICES.



Telegrams: "GROVES," Salford, England.

Registered Offices: Salford, England.

# Groves & Whitnall, Ltd.,

## BREWERS & BOTTLERS,

Regent Rd. Brewery, || Globe Bottling Works, || Alexandra Brewery  
Salford, Eng. || Salford, Eng. || Manchester, Eng

Shippers of EXPORT ALES and STOUTS in Cask or Bottle, Champagne  
Ginger Ale and other Specialities.

Enquiries invited as to AGENCIES or DIRECT SUPPLY through  
THE CORPORATION OF COLONIAL AGENCIES Toronto or Montreal.

entries made, showing an increase for February of this year of 237.

—A meeting of the Brantford, Ont., City Council was held on the 23rd instant, the rate being fixed at 20 mills, the same as last year, although to do this there had to be a wholesale cutting of the estimates. Mayor Halloran addressed the Council against the granting of any further exemptions from taxation to manufacturers, and a committee was named to arrange a definite method of procedure in dealing with these matters.

—Figures given at Ottawa this week show that there were shipped during 1902 by Canadian vessels the following quantities of wheat:—Port Arthur, 1,308,160 bushels; Midland, 8,316,972 bushels; Parry Sound, 3,515,760 bushels; Point Edward, 192,984 bushels, and from other points sufficient to make a total of 22,870,791 bushels. The grand total carried by Canadian and foreign vessels was 35,678,516 bushels.

—The creditors of Fritz Oldschwager, furrier, Toronto, who recently assigned, have decided to wind up the estate, and the stock will be sold by auction on April 1st. The liabilities were \$3,100 and the assets \$2,200. The business had been running for twenty-five years.

—The Customs receipts at the port of Toronto for March promise to be in the nature of a record. The total to date is placed at over \$550,000, and as there are some days to run, officials predict that the receipts for the month will exceed \$700,000.

—The action of the Bank of British North America in granting their clerks stationed in Montreal and Toronto a living allowance, independent of their salaries, of \$200 each is coming in for much favorable comment amongst bank employes.

—It is reported in Toronto that the capital of the Steel Corporation of Canada, which is seeking incorporation from Parliament, will be twenty million dollars, and that it will erect a very large plant beside the Welland Canal.

WORKS: PO, BAR, LIMEHOUSE, and MILLWALL.  
TELEGRAMS: "LOCKLANCOE, LONDON," or "SONJON, LONDON"  
CODES: A B C, 4th Edition, A 1, and private.

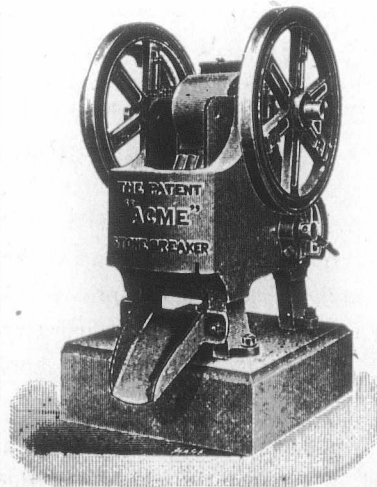
—Locke, Lancaster—  
and W. W. & R. Johnson & Sons, Ltd.,  
94 Gracechurch Street.  
Lead Manufacturers and Distillers.  
LONDON, Eng.

### MANUFACTURES:

Pig Lead (Common and Refined).	Laminated Lead, for damp walls.
Bar Lead.	Thin Foil, (Pure and Ordinary).
Sheet Lead (Ordinary and Chemical), up to 8ft. wide	Dry White Lead Warranted genuine English (made by old Dutch process).
Sheet Lead (Graduated and Tapered).	Ground White Lead. Warranted genuine English stock made White-lead, ground in best refined linseed oil.
Lead Pipe (Ordinary and Chemical).	Flake White.
Lead Pipe (Soil Composition, and Tin Washed).	Snow Flake.
Lead Wire.	Litharge (Flake and Ground), Ordinary, selected Refined, and Assayers.
Tape Lead.	Zinc Discs.
Carm Lead.	Zinc Plates, for Marine Boilers
Tea Lead. Best Incorrodible. (W. W. & R. Johnson & Sons' Brand)	
Lead Foil, for gold and silver assaying.	

Buyers of Argentiferous & Auriferous Lead Bullion  
Brand for Tea Lead, White Lead, &c.

Telegrams:—GOODWIN, IRONFOUNDER, LEICESTER.  
CODE:—5th EDITION, A.B.C.



The  
Patent "ACME" (Reg.)

## Stone Breaker

Portable and Stationary.  
The Best Machine for all  
purposes.

Goodwin, Barsby & Co.

ENGINEERS,

LEICESTER, - England.

**THE STANDARD ASSURANCE CO. ESTABLISHED 1825.**  
OF EDINBURGH.

**HEAD OFFICE FOR CANADA, MONTREAL.**  
Invested Funds, \$50,136,000  
Investments in Canada, 14,930,000  
[WORLD WIDE POLICIES.]  
Thirteen months for revival of lapsed policies without medical certificate of five years' existence.  
Loans advanced on mortgages and Debentures purchased. Agents wanted.  
D. M. MCGOWN, Manager.  
J. HUTTON BALFOUR, Secretary.

**THE CANADA LIFE'S** new business actually paid for in 1902, was \$8,400,000, the largest amount in the Company's successful record of 56 years.

**INSURANCE COMPANIES** placing orders for Printing should make it a point to get our figures before closing their Fall contracts. We have facilities for handling Insurance work to the best advantage and are thus enabled to give our customers the benefit. If you are interested in any way write, or come and see us,  
**JOURNAL OF COMMERCE JOB DEPT.**  
171 St. James Street, MONTREAL.

**NORTHERN ASSURANCE CO'Y.**  
INCOME AND FUND 1901

Capital and Accumulated Funds, :::	\$42,990,000
Annual Revenue from Fire and Life Premiums and from Interest on Invested Funds .....	6,655,000
Deposited with Dominion Government for the security of policy-holders .....	238,000

Head Offices:—London and Aberdeen.  
Branch Office for Canada, Montreal, 1730 Notre Dame St.  
Manager for Canada.—ROBERT W. TYRE.

**FIRE. LIFE. MARINE.**

**G. ROSS ROBERTSON & SONS,**  
General Insurance Agents and Brokers  
ESTABLISHED 1865.  
BELL TELEPHONE BUILDING,  
MONTREAL.  
Telephone - Main 1277. P. O. Box 994.  
Private Office, " 2822.

THE CANADIAN  
**Journal of Commerce.**  
MONTREAL, FRIDAY, MARCH 27TH, 1903.

**THE FEBRUARY BANK STATEMENTS.**  
Although meteorological records show February to be the coldest month of our year on an average, and therefore to be regarded as naturally the lowest point of the trade barometer, yet there are features in the month which counteract this average, for now and again the temperature rises as though it had in it the promise of Spring. It is the same with trade phenomena, February touches the minimum, but recovers so as to show signs of the grip of Winter's being relaxed.  
An exceptionally active demand for accommodation from trade quarters set in last month, which sent the

Insurance.

**PHENIX ASSURANCE CO'Y., Ltd.**  
OF LONDON, ENG.  
Established in 1785. Canadian Branch Established in 1864.  
No. 164 St. James St.  
MONTREAL, P. Q.  
**PATERSON & SON,**  
Agents for the Dominion  
City Agents:  
E. A. Whitehead & Co. English Dept.  
A. Simard. French Dept.  
S. Mondou. " "  
E. Lamontagne. " "

**Caledonian... INSURANCE CO.**  
The Oldest Scottish Fire Office,  
Canadian Head Office, MONTREAL.  
**R. WILSON-SMITH**  
FINANCIAL AGENT.  
Government, Municipal and Railway securities bought and sold. First class securities suitable for Trust Funds always on hand. Trust Estates managed.  
STANDARD LIFE CHAMBERS,  
151 ST. JAMES STREET, MONTREAL.

**THE MANCHESTER FIRE ASSURANCE COMPANY.**  
Established 1824. CAPITAL, - - \$10,000,000  
Head Office, MANCHESTER, ENG. | Canadian Branch Head Office, - TORONTO. JAS. BOOMER, Manager.  
T. D. RICHARDSON, Assistant-Manager.  
EVANS & JOHNSON, Resident Agents, MONTREAL.  
1728 Notre Dame St.

**A Good Position Open.**  
THE IMPERIAL LIFE ASSURANCE CO. offers a most advantageous contract to a good representative for  
**Sherbrooke & Vicinity**  
Only men of good character, possessing energy and business ability will be considered for this vacancy.  
**E. S. MILLER, Provincial Manager,**  
260 St James Street, - - MONTREAL.

current loans and discounts up to the highest point yet reached, the amount being \$363,764,728, which is \$10,106,402 in excess of January, and \$45,475,096 greater than February, 1902. Since the revival set in during 1897 the banks have increased their discounts to the extent of \$155,000,000, an enlargement of 74.2 per cent. in six years. In the same period their aggregate capital has been enlarged only by \$11,760,000, which is an increase of 19 per cent., so that, at present, they have current loans and discounts of \$4.94 for each dollar of capital, while six years ago they had only \$2.96 of cur-

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## Mutual Reserve Life Insurance Co.,

FREDERICK A. BURNHAM, PRESIDENT.

EIGHTY-ONE THOUSAND POLICY-HOLDERS.

Total Assets, \$12,264,838.21.

### THE TWENTIETH ANNUAL STATEMENT

Shows that the 1900 Business Brought

**An Increase in Assets. An Increase in Income  
An Increase in Surplus**

...AND...

**An Increase in Insurance in Force.**

**Net Surplus, - \$1,187,617.68.**

Total Death Claims Paid since Organization, over  
**FORTY-EIGHT MILLION DOLLARS.**

**EXCELLENT POSITIONS OPEN** in its Agency Department in every Town, City and State, to experienced and successful business men, who will find the **MUTUAL RESERVE THE VERY BEST ASSOCIATION THEY CAN WORK FOR.** Further information supplied by any of the Managers, General or Special Agents in the U. S., Canada, Great Britain or Europe.

Home Office, Mutual Reserve Building, - - NEW YORK CITY  
Montreal Office, - - La Presse Building.

T. W. F. PATTERSON, Gen. Man.

## Union Assurance Society OF LONDON.

(INSTITUTED IN THE REIGN OF QUEEN ANNE, A. D. 1714.)

Capital and Accumulated Funds exceed, - \$16,000,000.00.

ONE OF THE OLDEST AND STRONGEST OF FIRE OFFICES.

CANADA BRANCH:

Cor. St. James and McGill Streets, - MONTREAL.

T. L. MORRISEY, Manager.

rent loans and discounts for each \$1 of capital. How largely their earning capacity has been increased by such changed conditions is manifest, as is also the need for more capital for providing by itself larger funds for their business, besides affording a wider limit for note issues.

The following shows the several proportions of the deposits and the circulation to current loans and discounts in last of the years from 1897 to 1903:

Feby.	Current loans and discounts.	Total deposits.	Percentage of deposits to loans.
1903..	\$363,764,000	\$402,827,000	110.7 per cent.
1902..	318,289,000	363,700,000	114.2 "
1901..	295,269,000	329,253,000	111.5 "
1900..	271,858,000	167,206,000	98.2 "
1899..	234,008,000	250,220,000	106.9 "
1898..	211,659,000	219,729,000	103.8 "
1897..	208,732,374	192,033,000	92.0 "
Average of years 1897 to 1902..			105.3 "

Feby.	Current loans and discounts.	Circulation.	Percentage of depts. to circ'n.
1903..	\$363,764,000	\$55,746,000	15.3 per cent.
1902..	318,289,000	49,451,000	15.5 "
1901..	295,269,000	45,905,000	15.5 "
1900..	271,858,000	41,699,000	15.7 "
1899..	234,008,000	37,525,000	16.0 "
1898..	211,659,000	35,823,000	16.9 "
1897..	208,732,000	30,409,000	14.5 "
Average of years 1897 to 1902..			15.6 "

The above comparisons show that the funds for the expansion of discounts have been more and more derived from deposits while the proportion contributed by circulation has remained practically unchanged for a number of years. Had the deposits not increased, as they have done so remarkably, since 1897, since which year they have been more than doubled, the banks would have been compelled to seriously curtail their loans, or to have doubled their capital. In 1897 the discounts were \$146,901,000 in excess of the capital, whereas at present the discounts exceed the capital by \$290,173,000.

The expansion of current loans and discounts in February last from \$322,598,000 to \$331,646,000, an increase of \$9,048,000, is the largest addition yet made in one month. Should this "set the pace" for the rest of the year the new capital being called up will be insufficient to meet the enlarged demand, and the new banks recently established will have a good opportunity for securing business.

There is some danger that the existing conditions may develop a "boom" spirit, of which there are already signs in the enormous extent of transactions in stocks, the encouragement of which by bankers may, sooner or later, involve some of them in trouble. We append our usual comparative table and the complete statement will be found on a later page in this issue:

### THE BANK STATEMENTS.

	Feb., 1903.	Jan., 1903.	Feb., 1902.	Feb., 1893.
Capital authorized ..	86,332,566	84,332,566	77,126,666	75,958,685
Capital subscribed ..	74,688,466	74,003,516	60,252,576	63,269,643
Capital paid-up ..	73,591,509	72,856,125	68,041,136	61,943,791
Reserve Fund ..	45,023,697	44,630,856	37,567,753	25,263,900

### LIABILITIES.

Notes in circulation ..	55,746,498	55,040,987	49,450,994	32,978,840
Due Dominion Government ..	3,280,267	2,238,059	2,871,140	2,407,166
Due Provincial Govts. ..	3,966,009	3,981,103	3,855,510	3,612,373
Deposits on demand ..	105,304,362	107,767,043	94,864,660	66,822,851
Deposits after notice ..	261,377,760	259,017,187	238,996,123	103,140,204
Deposits outside Canada ..	36,145,405	36,129,904	29,839,213	.....
Loans on bks in Canada, sec. ..	769,083	725,622	661,374	125,000
Depts. on demand in Can. bks. ..	3,672,029	3,728,604	3,472,284	3,167,869
Due agencies in U. K. ..	4,576,815	4,799,345	3,337,960	4,766,619
Due agencies abroad ..	976,447	882,049	976,519	87,710
Other liabilities ..	10,417,519	11,947,362	9,709,421	397,465
Total liabilities ..	486,232,273	486,257,341	438,035,270	217,614,977

### ASSETS.

Specie ..	12,484,817	12,912,676	11,498,021	6,558,156
Dominion Notes ..	25,169,582	25,148,231	22,156,454	13,233,280
Deposits securing circulation ..	2,797,166	2,797,270	2,569,513	1,761,259
Notes & cheques on other bks. ..	13,146,128	13,500,877	13,374,568	7,203,054
Loans to other bks in Can., sec. ..	728,267	725,622	659,847	125,000
Depts. on demand in Can. bks. ..	4,532,159	4,495,999	4,629,021	3,922,736
Due from bks, &c., in U.K. ..	4,090,740	5,740,363	7,105,453	1,159,930
Due from foreign bks, etc. ..	11,100,956	12,007,668	11,793,098	21,397,371
Dom. and Prov. Govt. secs. ..	9,915,560	9,353,611	9,961,510	3,285,975
Can. municipal & other pub. sec. ..	15,010,879	15,789,779	13,496,008	8,696,997

### (Not Dominion)

Railway and other secs. ..	38,659,771	37,949,012	33,949,704	5,568,428
Call loans in Canada ..	48,639,724	50,319,008	36,550,397	19,456,180
Call loans outside Canada ..	44,068,557	45,159,558	44,212,911	.....
Current loans in Canada ..	331,646,220	322,507,941	292,059,778	107,709,554
Current loans outside Canada ..	32,118,508	31,060,385	26,229,854	.....
Loans to Govt. of Canada ..	.....	.....	.....	.....
Loans to Provincial Govts. ..	2,480,016	3,340,977	3,212,879	1,056,016
Overdue debts ..	1,939,394	1,999,681	2,261,512	2,297,630
R. E. besides bk. premises ..	878,319	854,096	970,412	1,011,715
Mortgages on real estate ..	768,895	765,313	721,000	774,375

Bank Premises . . . . .	7,754,916	7,646,645	6,785,754	4,831,276
Other assets . . . . .	5,325,202	6,380,635	7,426,747	1,858,788
Total assets . . . . .	13,080,118	14,027,280	14,212,501	6,690,064
Loans to directors & their firms	11,425,678	11,157,607	11,217,473	7,186,872
Average specie for month . . . .	13,068,213	12,678,492	11,713,115	6,516,132
Av. Dominion notes for mo. . . . .	24,944,668	24,751,941	21,964,715	13,095,234
Grt'st circulation during mo. . . . .	56,496,318	60,149,936	50,283,248	33,736,404

### THE POSITION IN THE UNITED STATES.

The situation as regards large monetary and manufacturing interests in the United States is ever and anon springing new surprises upon the older centres of finance, trade and commerce beyond the sea. Every new bold development or venture would seem to be surrounded with more or less danger, and yet when the time arrives when people should have been expected to "reap the whirlwind," the enterprise sails into the haven little the worse for the storm. The fact is that younger countries with strong constitutions may take greater risks, and many do so, confident that even if failure overtake them, they can try again with more of unabated courage than if along the beaten pathways of older nations.

The monetary system in the United States has been frequently referred to in our columns in respect of the want of elasticity in the currency, and in the danger which surrounds the establishment of small banks all over the country obliged to provide employment for the greatly disproportionate volume of deposits bearing interest, the consequences of which are seen in the great number of suspensions reported every year. Notwithstanding this defective system, the general prosperity would seem to advance unabated. The directors of financial enterprises over the sea, who proceed with every caution warranted by experience, must often stare at the boldness, or the "bluffing," as it is termed, with which our republican neighbours conduct their business. The suspension of 150 banks in a single year in England were something inconceivable, and yet it is by no means uncommon in the United States. In Canada even one bank failure a year would be appalling.

The position in the United States of late has been giving much anxiety to far-seeing financiers on both sides of the ocean, and "the financial groups and syndicates who have been the organizers of the recent vast industrial consolidations and railroad combinations are," as stated by one leading authority, "the chief disturbers of the peace." An article in the Economist deals so thoroughly with the situation that we reproduce it substantially herein.

"The extreme financial stringency which developed itself last autumn was mainly due to the fact that the New York banks, which are largely controlled or dominated by these financial magnates, had so largely locked up their funds in backing up and supporting the Stock Exchange operations of these financiers that they had not left themselves with free resources sufficient to meet the demands upon them for funds to move the crops and to satisfy the requirements of trade, which were rapidly expanding because of the phenomenal business prosperity of the country. It was then hoped, however, that if reasonable time were afforded them, the banks would be able to strengthen their position by calling in their Stock Exchange loans, and while it was neither expected nor desired that this should be done in so abrupt a fashion as to cause a breakdown in the market for

securities, it was expected that a gradual liquidation would be affected, and the commitments of the banks greatly reduced. As it has happened, however, this result has not been attained—on the contrary, the position of the banks, instead of showing an improvement, has gone from bad to worse, as will be seen from the following comparison of the loans and advances, deposits, and reserves of the New York Associated Banks as these stood at the beginning of September last year, and as they appear in the latest return, which is for the week ending the 7th inst.:

	Week ending Mar. 7, 1903.	Week ending Aug. 30, 1902.	Increase or Decrease.
Deposits . . . . .	\$936,640,000	\$936,000,000	+\$ 640,000
Loans and discounts	939,590,000	910,040,000	+ 29,550,000
Excess of reserve over legal minimum . . . . .	670,000	9,750,000	— 9,080,000

This shows, instead of the expected large reduction of loans, etc., an increase under that head of \$29,550,000, and whereas at the end of August last the deposits exceeded the loans by fully \$25,000,000, the loans are now in excess of the deposits; while the excess of reserve over the legal minimum has fallen from \$9,750,000 to only \$670,000. If, then, the banks were ill-prepared last autumn to meet the monetary requirements of the country, they are still worse prepared now, and when that is the case at a time of relatively slack demand people are looking forward with apprehension to what is likely to happen when the busy season arrives. That apprehension is all the greater because it is recognized that the public are showing no disposition to relieve the financial syndicates of the immense mass of new industrial securities they have created, and the carrying of which by the banks has so crippled their resources. This attitude on the part of the public might change if there were a heavy fall in the prices of those securities, but such a fall would, of course, involve serious trouble of another kind. Another disturbing fact is that the New York Clearing House has decreed that the Trust companies using the Clearing House shall, on and after June 1st, keep in their vaults a cash reserve equal to 5 per cent. of their deposits, this proportion of reserve to be increased to 7½ per cent. on and after February 1, 1904, and further, to not less than 10 and not more than 15 per cent. on and after June 1, 1904. As the Trust companies hold about \$425,000,000 of deposits, and their reserves, according to the latest returns, do not amount altogether to \$5,000,000, this regulation involves the withdrawal from the market and the lock-up of some \$20,000,000 to \$25,000,000 before the beginning of June next. That these companies should be called upon to maintain cash reserves of their own is right and proper, for their present dependence upon the banks is a cause of danger in time of pressure; but, with the market in its present strained and straightened condition, the withdrawal from it of some millions of money cannot be looked forward to without misgivings.

There was a hope that some measure of currency reform would be passed in the last session of Congress which would remedy defects in the existing system that make themselves acutely felt at times of pressure such as the present. One of these is the inability of the national banks to increase their note issues except under conditions that have come to be practically prohibitive. Such issues can be made only against a deposit of Government bonds, and such bonds are so scarce in the

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market and have risen to such exceedingly high prices, that the banks cannot obtain any large quantity of them, and even if they could, it would not pay them to buy bonds at the current prices for the purpose of issuing notes against them. This defect it was proposed to remedy by a Bill which sought to confer upon the banks the right to issue notes to a certain proportion of their capital against their general assets. But that measure failed to make progress through the Legislature. And a similar fate befell a much more modest measure known as the Aldrich Bill, which sought to make available for the purposes of trade, the surplus revenue locked up in the Treasury, by empowering the Secretary of the Treasury to deposit such surpluses in the banks—a power which, as regards the receipts from Customs duties, he does not now possess. It is known from experience in London how greatly the market can be pinched when the Government revenue is running far ahead of the expenditure, even although there the excess of revenue, being deposited with the Bank of England, is not actually locked up. But under the system that obtains in the States the surplus is wholly and absolutely withdrawn from the market, and the pinch resulting from an accumulation of surplus revenue is thus far more keenly felt there than it is here. That pinch is now being experienced because the Customs revenue is running up to a big total, and this withdrawal of money by the Treasury is aggravating the position caused by the lock-up of the funds of the banks, through extravagantly over-lavish advances on securities. The Aldrich Bill, if passed, would have afforded a legitimate means of alleviating the monetary pressure; but the Session came to an end without any action being taken upon it, and legislation in the direction of monetary reform cannot now be looked for until after the new Congress meets in December next. In order to relieve the situation, the big financial magnates have latterly been borrowing heavily on this side against collateral. Our Berlin correspondent, however, reports that the German bankers are not very willing to increase their commitments in that direction, even although they are offered 6 per cent. and more for any loans they may make. And London bankers are not likely to be much more inclined to take upon themselves any material portion of the burden the New York banks have been carrying at the very time when the extravagant speculation in which the American financiers have so recklessly indulged appears to have become so top heavy that it is in imminent danger of breaking down. If they did, and losses were to result, they would very properly be held by their shareholders to have been culpably imprudent and negligent. It looks, therefore, as if the way out of the monetary difficulty in the States will have to be found in a more drastic liquidation of their Stock Exchange commitments than the banks have yet attempted, and whether that can be accomplished without completely upsetting the stock markets remains to be seen. Meanwhile, the course of affairs will have to be watched very carefully, and investors will do well to be extremely cautious in their dealings in railway and industrial securities."

As already remarked, our United States friends collectively resemble the young man with constitution vigorous enough to withstand any strain upon it, however severe; but a time may arrive when recovery becomes more doubtful.

#### HARBOUR MATTERS.

It must be a matter of regret to everybody interested in the welfare of the city to notice the unfortunate disagreements that are continually occurring between the Council and the Harbour Board. The interests of both are, or should be, identical with those of the country at large. To the general observer it would appear that the blame for the unpleasant condition into which matters have drifted may be divided and in different measures, perhaps, applied to both parties to the various disputes that have arisen between them during the last few years.

The feeling of antagonism has now culminated in a proposal to obtain from the Quebec Legislature the power to tax all the elevators, sheds, offices and rails on the wharves, as though they were private property within the City proper. It raises a question of more than ordinary importance, and it is not surprising that the Harbour Board should object to its consideration. We have no hesitation in saying that, on the face of it, the proposition shows anything but a broad view on the part of the City Council as to what should be done towards helping to make Montreal a greater city than it is now, and ensure its being for all time the chief seat of the trade of the Dominion as its principal seaport. It is the harbour that gives Montreal its distinctive character and importance in the Dominion, and the City Council should in the interests of the city help in every way to promote its progress. Instead of that, we find on every occasion the City Council acting as if the chief object were to thwart the development of the port—by exactions that are unreasonable, or a reluctant performance of duties that are essential and should be obligatory as they are in other ports.

We cannot own to any particular admiration of the policy of the Harbour Board in the course they are pursuing; it must, however, be conceded that they are laboring under some disadvantages, owing to their circumscribed powers. But there is no warranty for the Council's endeavour on every available occasion to squeeze an unfair pecuniary advantage out of the harbour revenue, as they seem bent on doing for some time back. The City has really done nothing to help the harbour financially. We have been told that the City contributed a million dollars towards the recent improvements, but this was exclusively for flood protection works, which have proved useful, especially so during the high-water of this week, and which has allowed of Commissioners' Street being widened without any cost to the city. The City Council is totally inexcusable in refusing to extend the sewer to prevent the Elgin basin from becoming a dangerous pest-hole, a menace to the health of the city as well as a detriment to the port.

On the other hand, the Harbour Commissioners, notwithstanding their frequent meetings, show a vacillation and want of decision, or want of knowledge, and have laid themselves open to these inroads; and the end is not yet from the same and other quarters. Notwithstanding that the Board has been urged by the different commercial bodies in the city to consider the feasibility of an elevated system of railway tracks on the wharves, before adopting the old and out-of-date system of surface

tracks that can be only used safely in the night hours, the Board has ignored those requests and refused to have estimates made of the cost of the elevated system. Instead of that they are still considering a plan of surface tracks and elevated bridges and roadways for the ordinary vehicular traffic that, apart from its inconvenience to the trade, must involve a cost in excess of what a complete elevated system of tracks would prove, such as would enable the cars to be moved at all hours and leave the vehicular traffic to reach the piers on the street level.

The persistent refusal of the Commissioners to take any step in this respect is unaccountable. More time has been lost in wrangling about details than would have been required to obtain plans and estimates that would have settled the matter in the public mind, instead of the feeling against them which is becoming more and more pronounced.

The City Council very naturally objects to the proposed plans of raising the roads for vehicular traffic, on which would necessitate ramps on Commissioners' Street. So will most reasonable people. Meantime, in the general interest this unseemly petty squabbling between these public bodies, representing such important interests, should cease. Montreal cannot afford to appear before the country as spongers trying to squeeze the last dollar out of the trade of the country from which it derives so much benefit. A different course might have been expected from the Mayor and some of the prominent, and presumably enlightened, Aldermen, who appear to be promoting this attack on the best interests of the port. The Mayor himself has been reported as saying, in his contention for the proposed tax, that in New York the city collects all the harbour revenue. This is correct so far, but the fact is that New York city owns and has paid for the construction of all the wharves and the works in that harbour. Here, however, the City has not paid one dollar towards those constructions, and that makes all the difference in the position. The cost of those constructions in New York forms a very large proportion of the civic debt of that city, and the interest has to be provided for. There is nothing of that sort to be provided for here. On the contrary, the City derives all the benefit accruing from the flow of commerce centring here without any outlay of civic funds.

The harbour property is not within the limits of the city, as described by Dominion as well as Provincial Statutes. It will be within the recollection of most people that some fifteen winters ago a difficulty arose about a shebeen shanty upon the ice on one of the river-roads, which caused much talk at the time. The city police could not interfere in it. To overcome the impasse it was decided to ask the Provincial Legislature to extend the Montreal police authority to the middle of the river. Instead of that, the statute was made by some meddling or muddling to read, that for "municipal purposes" the extension of authority was inserted. As showing

"What mighty contests rise from trivial things."

some years later, when the era of extravagance was reached in civic matters, and the Aldermen wanted more money, the idea of using the wording of that statute for taxing all the harbour property and its trade was broached. It was then represented to them that the proposition was unreasonable, and could not be maintained. Even the Aldermen of that day, with all their greed, were

convinced by firm argument that such a move was not only injudicious, but could not be maintained if persevered in, and the matter was dropped.

It is regrettable that the City Council of the present day, whom we have freely credited with an honest desire for reforms in civic management, should now show a disposition to follow in the footsteps of their predecessors in this attempt to obtain money from sources not legitimate, efforts which, if successful, would thwart all the endeavours of years to make this a cheap port for trade and so draw more business to it.

This is the more discouraging in view of the evident desire of the Dominion Government to improve the channel and the other works for safer navigation, and also for the advance of money at a low rate of interest for harbour works, much more of which is still required to make the harbour what it should be.

We have before us the report of the Public Works Department, which shows what has been done in the matter of river improvements intending to benefit the trade of the country, and, incidentally of Montreal, to which we purpose alluding on another occasion, as well as to what is intended to be done as provided for by the estimates for the ensuing season. In the meantime we cannot protest too strongly against the narrow and untimely attempt of the City Aldermen, to obtain by provincial legislation the power to tax harbour property over which they have no right in equity or even from the standpoint of expediency.

Seaport cities in other parts of the world do not hesitate to expend money and employ their credit to attract trade. They do not hesitate in those matters; they freely yield police advantages, and without stint, so that they derive the benefits from the shipping business.

It almost seems that Montreal is the chief place in which such benefits are looked upon, at least by certain Aldermen, as of no value. If these Aldermen are seeking only for popularity—which can only prove evanescent, if even that—they must be doomed to disappointment if they persist in a course that can only tend to delay—and may defeat—the efforts to make Montreal a port so cheap as to draw a larger trade toward it.

As has been so tersely asked elsewhere and long before this:—What would Montreal be without its port? This is what confers upon it its chief importance, and all good citizens should unite in helping to promote that importance, not only for local reasons, but for the general good of the Dominion at large.

#### IRREGULARITIES IN STATEMENTS OF COMPANIES.

In addition to those pointed out in last week's issue, there are other irregularities too commonly found in the statements of companies. One of these is the inclusion of the undistributed profits of the preceding year as part of the income of the year to which the statement refers. We have before us a statement in which this is done so boldly as to deceive any observer who is not skilled in analyzing accounts. In the case before us the amount brought forward from the year 1901 being included in the amount of net profits for 1902 gives the impression that the business has earned a certain percentage on the

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paid-up capital, and on this wholly unfounded assumption a dividend has been paid.

Now, it is quite regular to apply the undistributed profits of any year or years to augment those of a succeeding one, so that a dividend may be provided for; it is not regular, it is highly reprehensible, to conceal such a transaction by stating that the profits of the past year were so much, when in the amount given there is included a balance brought from a preceding year.

A statement has been sent us with a question as to the meaning of a passage in the directors' report. We confess to having difficulty in answering this enquiry, as, from our standpoint—from the standpoint adopted by all life assurance authorities—the passage is without any meaning. It reads thus:

"The total assets of the company now amount to the sum of \$332,044.71, being an increase during the year of the sum of \$47,773.66, and being \$118,194.71 in excess of the paid-up capital of the company. This fact will be gratifying to the shareholders. It shows that the capital stock has earned, since the company commenced business, more than fifty per cent. after payment of all expenses and death claims, and although as yet no dividend has been paid, it stands to the Shareholders' credit as an inseparable part of the capital stock of the company, and it is necessary to be so held as a Reserve for the security of the Policyholders according to law."

As an exposition of life insurance account-keeping this declaration "bangs Banagher!" How the reserves built up out of life premiums can be regarded as "earned" money, as having been earned by the capital stock, is a puzzle no actuary could solve. How, too, such reserves can form "an inseparable part of the capital stock of the company" is another mystery. We recoil from the task of explaining such language, which might be introduced into an extra chapter of "Alice in Wonderland," to show what utter nonsense can be expressed by words that sound rational and sequential.

#### THE NATIONAL LIFE ASSURANCE CO.

The above company made substantial progress last year under the energetic management of Mr. R. H. Watson, the managing director by whom it was organized less than four years ago. In that period it has secured assurances that amount to \$3,425,897, on which the premiums last year were \$126,695. Since the National entered the field there have been several other Canadian life assurance companies organized, by whose active operations competition has been developed to such an extent as to add seriously to the difficulty of acquiring business. In the face of this condition this young company accepted 1,045 applications for \$1,528,331 for which policies were issued, by which \$870,993 was added to the assurance in force.

The reserves based upon the Hm. table of the Institute of Actuaries and  $3\frac{1}{2}$  per cent. interest, amount to \$167,007, an increase of \$67,465 over 1901. The total assets amount to \$199,070, from which an income was derived last year amounting to \$5,536. With due care and the pursuance of a strictly conservative policy the National may fairly look forward to continued expansion. The president, Mr. Elias Rogers, has a high personal and business reputation, and other members of the Board of Directors are well calculated to give prestige to this enterprise.

#### A WORD ON BUSINESS LAW.

In reviewing briefly some weeks ago a little work on Commercial Law, prepared by a Montreal lady for those of her own sex who are not wealthy enough to consult a lawyer on every minor occasion, but whose affairs are sometimes important enough to demand advice, we suggested that such a work might well be included among the text-books for the more advanced classes in our schools and colleges. We learn since that the work was partly intended for this purpose, and that there is some prospect of the fair author's attaining her object. In a comparatively new country such as Canada ladies of some means are oftener than is generally supposed prone to suffer loss owing to the want of early instruction in account-keeping, sufficient at least for their own guidance through the, to them, mazes of business affairs which beset them as heirs or beneficiaries upon the death of a relative. Indeed the fortunate ones among the sterner sex are not themselves invariably free from embarrassment when first faced with the necessity of looking after their own affairs. Anyone who has had occasion to wait in the corridors of one of our busier savings banks can scarcely credit the ignorance betrayed by depositors in filling up forms or caring for their money. Many a valuable word of advice is given by managers or their assistants—given with due delicacy—"many a foolish notion" checked and money saved to people, young and old, ladies especially, by the timely word of caution to the foolishly fond or the unsuspecting.

The little work of Law referred to is, unfortunately, limited in its application to the Province of Quebec, where the "Code Napoleon," the basis of the local civil law, is more frequently a household work than is its relative in the sister Province, the Revised Statutes of Ontario. Indeed, there is no corresponding work in the Banner Province, and he who would instruct himself in cases of need must have recourse to a bulky volume or fall back upon the "Answers to Inquirers" in the columns of the newspapers, in which, by the way, it is no secret that the answers are oftener than not prepared before the questions. The laws in Ontario have been amended more than once, and even those "learned" in them are apt to become rusty in respect of knotty or infrequent cases. It is perhaps to be regretted that the laws of the various Provinces of the Dominion are not assimilated and thoroughly codified; if they were, persons whose interests may lie in more than one Province would not be obliged to consult so many advisers. Take, for example, a recent case which has puzzled more than one luminary, after having been sent us for our opinion: Is a will made in Ontario prescribable, that is, subject to the Statute of Limitations? Are the provisions of a will, which are based on immoveables, voided by undisturbed possession of the property for ten or twenty years? In case of mortgage on land in Ontario, does the entry of a joint occupant prolong or protect the interest of the absent mortgagee beyond the prescribed limit fixed by the Statute? These are cases where ignorance of the law, or neglect of trustees or relatives (who have become insolvent), or the total ignorance of the persons concerned, might be presumed to have some weight. "Law," according to Blackstone, "is the rule of right." Sometimes,

unfortunately, it may be the very reverse. How many young people throughout the various Provinces of Canada are unwittingly defrauded of their rights by want of the knowledge necessary to protect them? Much money is being spent in teaching the young ladies of the day the arts of music, drawing, and belle-lettres, all very desirable in their way, where the natural bias is implanted, but they should be subsidiary rather than prominent in any system of education for this work-a-day world.

Far be it from us to disparage or deprecate the cultivation of the arts, but it is to be feared that one of them at least, and that the most pleasing of all, costs more money, often ill-spended, than half of all the other acquirements or accomplishments derived from modern education. Good old Thomas Fuller, of the "Worthies," once wrote: "Music is poetry in sound, and poetry is music in words; both excellent sauce, but they have lived and died poor that made them their meal." The exceptions merely prove the rule.

#### THE GREAT WEST LIFE ASSURANCE CO.

The expansion in progress in Manitoba and the North West Territories is providing the above company with a rapidly widening and very promising field for its operations, and Mr. J. H. Brock, managing director, has every reason to feel highly gratified at the progress it has already made and its future prospects.

A table published by the company shows that at the end of its 10th year it had \$15,289,547 of assurances in force, which exceeds the amount that was secured in their first ten years by six of the largest Canadian life companies, and even by that giant the New York Life. An insurance enterprise has always a hard struggle in its early years to acquire the confidence which is essential to growth. Through this critical time the Great West has passed with considerable success. It has reached the stage when its interest income exceeded its death claims by over 30 per cent., so that a substantial proportion of the premiums was available for strengthening its reserves.

There were applications last year for assurance to the extent of \$4,128,700, of which \$3,986,267 was issued, by which the amount in force at the close of 1902 was raised, as before stated, to \$15,289,547. The company is paying a bonus to policyholders who participate in a 5-year distribution of surplus. As a Canadian company the Great West Life is rapidly rising to a respectable position.

#### MAPLE SUGAR.

The advent of Spring is ever hailed with joy. Prospects which had found their origin amid snow-banks and barren trees, come forth to meet the lengthening days and bring into action the sources of life, light and cheer. But there would be something lacking in all this were it not that kind and fruitful nature, largely assisted by kind (?) and ingenious man, sweetens it all with that rich and often rare production, let us hope, of the woods: maple sugar. Boyhood recollections go swiftly back at

this season to the maple bush at the rear of the farm, where a few shingles, pails, pans, an axe and a two-inch auger comprised the "kit," and if the enterprise did not always prove vast enough to warrant fitting up an iron kettle for making sugar, there was, at least, plenty of good sweet sap to drink, and sufficient left to insure a few gallons of pure maple syrup.

While the hard, or sugar maple, is becoming scarcer each year, there are still sections of Western Ontario abundantly provided, but in Quebec province the making of maple syrup and sugar is carried on to its full extent. Modern methods of drawing the sap, gathering and boiling, have taken from this industry the old-time cheer. It departed hand in hand with the after-glow of the logging bee and the summer-fallow burning, and with it also departed, in a large measure, the days and nights of pure maple syrup and maple sugar.

A stroll through the open markets in Montreal at this season would readily cause the uninitiated to feel they were in the midst of the unadulterated product of the maple woods, and it seems a pity that so many should be tempted to learn otherwise. The hucksters are there bearing all the unexplainable marks of intercourse and association with the lordly maple. Their garb, their bearing, their attitude, their apparent resignation to the various decisions of the passers-by, their sturdy mien, their stock in trade, all betoken that purity of mind, of heart, of vocation, of life, of goods, which at once assures, or should assure, the transient visitor that here at least he can buy and eat the pure product of the generous and pure maple tree. We are told by large dealers that the present season is likely to see more spurious blends of so-called maple sugar and vastly more adulteration than for many years, owing to the unusually mild March weather, and almost entire absence of intermittent frost and sunshine so necessary to a generous flow of sap. Nobody knows the bushman, the mysterious collector of sap and maker of syrup and sugar, therefore nobody can blame him for making the product too sweet or too rich. The dealer buys the best he can, and in turn sells the best he can, making all the profit he can.

But the days of the maple production are too short at best. The broad leaves will shortly unfold, and beneath their spreading shade the man who mixed brown sugar with their life substance will be at least forgiven if not forgotten.

Halifax advices of the 23rd inst. read:—There are now 4,500 passengers and immigrants afloat on Atlantic steamers bound for Halifax. The mail steamer Corinthian, now due, has 498 cabin and steerage. The Hamburg-American Line steamer Armenia left Hamburg last Thursday for Halifax. A cable to her agents says she has 1,175 passengers for here. The Dominion Line steamed Canada sailed from Queenstown, Friday, for Boston, via Halifax, with 56 first-class, 382 second-class, and 927 third-class passengers. At Halifax 48 first-class, 201 second-class, and 832 third-class passengers will leave the steamer. Among those to be landed here are 321 boys for the Barnardo homes. The steamer Bavarian brings 130 cabin, 219 second-class, and 1,150 steerage passengers. She left Moville Friday about the same time as the Canada left Queenstown, and they are both expected to arrive next Saturday or Sunday.

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WHAT CANADA BUYS—(34).

We continue publication of a list of the goods imported by our own people during the fiscal year ended 30th June, 1901, with the view of affording information to those of our friends abroad, who may be desirous of opening up or extending business in Canada. This alphabetical list, compiled from the Customs returns, is unavoidably voluminous and will probably run through the greater portion of the "Journal of Commerce" for the current half-year; but it should prove most valuable to

manufacturers in the United Kingdom and their representatives who would avail themselves of the advantages offered under our Differential Tariff which, it may be seen, allows one-third off the ordinary duty on goods of British manufacture exported to Canada. Any information which, alphabetically, must recur later on in our tables will be furnished meantime on application to the office of the "Canadian Journal of Commerce," Montreal;

DUTIABLE GOODS.—(Continued.)

Countries.	ARTICLES IMPORTED.			ENTERED FOR HOME CONSUMPTION.				
	—Total Imports—			General Tariff.		Preferential Tariff.		
	Quantity. Sq. ft.	Value. \$	Quantity. Sq. ft.	Value. \$	Duty. \$	Quantity.	Value. \$	Duty. \$
Plate glass, bevelled, N.O.P.—								
Great Britain.. . . .	35,844	11,727	.....	.....	.....	35,844	11,727	2,736.30
Belgium.. . . .	9,965	3,679	9,965	3,679	1,287.65	.....	.....	.....
United States.. . . .	856	366	856	366	128.10	.....	.....	.....
Total.. . . .	46,665	15,772	10,821	4,045	1,415.75	35,844	11,727	2,736.30
Plate glass, rough rolled—								
Great Britain.. . . .	116,977	7,786	.....	.....	.....	116,877	7,768	1,553.60
Belgium.. . . .	10,817	462	10,817	462	138.60	.....	.....	.....
Germany.. . . .	5,785	280	5,785	280	84.00	.....	.....	.....
United States.. . . .	72,415	2,882	72,415	2,882	864.60	.....	.....	.....
Total.. . . .	205,994	11,410	89,017	3,624	1,087.20	116,877	7,768	1,553.60
German looking glass unsilvered or for silvering—								
Belgium.. . . .	.....	1,223	.....	1,223	244.60	.....	.....	.....
Germany.. . . .	.....	55,448	.....	55,448	11,089.60	.....	.....	.....
United States .. . . .	.....	2,957	.....	2,957	591.40	.....	.....	.....
Total .. . . .	.....	59,628	.....	59,628	11,925.60	.....	.....	.....
Silvered glass, bevelled or not, framed—								
Great Britain.. . . .	.....	9,962	.....	577	201.95	.....	9,385	2,189.84
Austria-Hungary.. . . .	.....	606	.....	606	212.10	.....	.....	.....
Belgium.. . . .	.....	982	.....	982	343.70	.....	.....	.....
France.. . . .	.....	9,806	.....	9,612	3,364.20	.....	.....	.....
Germany .. . . .	.....	17,099	.....	16,205	5,671.75	.....	.....	.....
Italy.. . . .	.....	8	.....	8	2.80	.....	.....	.....
Japan .. . . .	.....	4	.....	4	1.40	.....	.....	.....
United States.. . . .	.....	15,260	.....	15,523	5,433.05	.....	.....	.....
Total .. . . .	.....	53,727	.....	43,517	15,230.95	.....	9,385	2,189.84
Stained glass windows—								
Great Britain.. . . .	.....	300	.....	300	90.00	.....	.....	.....
France.. . . .	.....	347	.....	347	104.10	.....	.....	.....
Germany.. . . .	.....	1,114	.....	1,299	389.70	.....	.....	.....
United States.. . . .	.....	303	.....	303	90.90	.....	.....	.....
Total .. . . .	.....	2,064	.....	2,249	674.70	.....	.....	.....
All other glass and manufactures of glass not otherwise provided for, including bent plate or other sheet glass—								
Great Britain.. . . .	.....	19,735	.....	3,153	630.60	.....	17,100	2,280.30
Austria-Hungary.. . . .	.....	10,665	.....	9,544	1,908.80	.....	.....	.....
Belgium.. . . .	.....	466	.....	572	114.40	.....	.....	.....
France.. . . .	.....	2,614	.....	2,628	525.60	.....	.....	.....
Germany.. . . .	.....	12,847	.....	13,030	2,606.00	.....	.....	.....
Italy.. . . .	.....	1,892	.....	1,892	378.40	.....	.....	.....
United States.. . . .	.....	64,224	.....	64,525	12,905.00	.....	.....	.....
Total.. . . .	.....	112,443	.....	95,344	19,068.80	.....	17,100	2,280.30

## ONTARIO FRUIT DEALERS INTERESTED.

About this season each year those who import and sell early vegetables, fruit, etc., have the field pretty much to themselves, and when, later on, home-grown are placed upon the market, the Southern article has been after reducing prices to an extent which does not permit of the Canadian getting the prices he thinks he is entitled to. It is a rather fine task to conclude whether the Canadian consumer should be deprived, through the imposition of a high duty, from these early varieties, pay much higher for them in case they should be sent in despite the duty, or whether the Canadian growers should be thus protected from the flooding of our markets with cheap fruit and vegetables at the time the Canadian products become marketable.

The following letter, signed by all the wholesale fruit importers of Toronto, and by many of the leading retailers, was sent to the Hon. W. S. Fielding, Minister of Finance, recently. It represents the opinion of the trade on the tariff question:—Hon. Sir,—Permit us to draw your attention to a few points bearing on the proposed increase in the tariff on early fruit and vegetables, as set forth by a deputation of market gardeners, now meeting at Ottawa. We, as representative wholesale dealers, importers of these southern goods, think that the existing duties are now far too high, and should prove ample protection to any gardeners desirous of entering or continuing in this line of business. We wish it clearly understood that we do not import when our home-grown goods are ready for the market.

Take, for instance: Cucumbers—The price of these goods in Toronto this winter has been \$2.75 to \$3.50 dozen, duty 25 per cent. Asparagus—Very little ever imported. None yet this season; price \$2.50 to \$3.50 dozen bunches, duty 25 per cent. Strawberries—Imported during March, April and May only, in carloads, duty paid 2c per lb. including weight of box, or about \$480 per car. Importations cease immediately when our local berries begin. Peaches—Duty 1c per lb., including weight of packages, or about \$240 earload. Lettuce, green onions and radishes—Little or nothing ever imported, duty 25 per cent. Celery—Imported when local stock becomes exhausted, duty 25 per cent., or \$75 to \$100 per car. Tomatoes—Are paying two duties, 10 per cent. on invoice and 20c bushel, or about \$125 per car.

A glance at the above few items shows the magnitude of the duties paid, which are almost prohibitive, and swell the revenue to a very large extent, besides giving extra tonnage and haulage to our railroads. The number that benefit by the handling of these goods is in the thousands. The importers, at a great risk of decay, decline in market, damage by frost, etc., bring these goods a long distance and give the public, through our cold winter months, fruits and vegetables which would be impossible to obtain were we depending on our local gardeners to supply same. Instead of hindrance to the business of local gardeners, it is an assistance to them, as a demand has been created for the various lines, so that when their goods arrive on the scene the public are ready for them, and, in the absence of imported stock, pay higher prices than they otherwise would do, as the first of our local arrivals are always poor in quality.

We hope we have pointed out to you, sir, the facts from a practical standpoint, as viewed by all those who are in the actual business, and that the tariff now in force is more than ample for all protection purposes. Trusting your Government will see the wisdom of allowing the tariff to remain unchanged, for which your humble petitioners will ever pray.

It must be borne in mind, however, that the 25 per cent. duty on cucumbers is 25 per cent. of the cost or valuation at point of production.

—We learn from Woodstock, Ont., that a by-law to expend \$20,000 for the construction of a trunk sewer for the southern portion of the city and for the installing of the septic tank system of sewage disposal was carried by 320 to 43.

## BAY OF QUINTE NOTES.

Owing to a larger expenditure having become necessary than was anticipated in drilling the test well at Melrose, the directors of the Melrose Oil Syndicate are offering for sale one thousand additional shares. The well is now down some 1,030 feet, and the driller claims the formation he is now in is the regular Potsdam sand, a probable precursor of oil or gas.—On Saturday morning the steamer Pierreport left Kingston on her first trip to Garden Island. It is five years since navigation opened there as early as this spring.—A meeting of managers of theatres was held in Deseronto yesterday afternoon for the purpose of considering the advisability of forming a theatrical circuit for Eastern Ontario. The meeting was thoroughly representative, and a circuit was formed, including theatres in towns between Toronto and Montreal. The name chosen was "The Main Line Circuit." By combination they hope to give the citizens of towns along the line first-class attractions at popular prices as well as to shut out those shows which travel under false pretences and which are not as good as represented.—The chances are that navigation will soon be open. The Bay is fast clearing of ice, and will soon be navigable.—Eggs were sold in Picton last Saturday at 12½ cents a dozen.—The thermometer on Thursday afternoon climbed to 70 degrees in the shade in Deseronto. This is pretty hot for March. Most of the trees in that town are budding.—Ballasting is being rushed forward on the Deseronto-Napanee branch of the Bay of Quinte Railway. An army of men and teams are employed on the work.—The finishing touches are being put on the fleet in the Deseronto shipyard, and the steamers of the Deseronto Navigation Company will soon emerge spick and span ready to do their share of the season's business on the Bay.—Northport parties have taken out patents for Canada and United States for an automatic electric signal railroad light. This light is intended to prevent collisions. By its use a dispatcher can recall a train after it has passed his station.—The rate of taxation in Kingston for 1903 has been fixed at 20 mills on the dollar.—The farmers in this vicinity who have maple groves on their land say that this year's output of sap will be the smallest on record. What is needed to cause a free flow of sap is cold frosty weather at night followed by bright warm days. This has not been the case this season. One farmer said that he would not have a dozen gallons all told from his trees.—A cheese maker of Bancroft, made a cheese last season, in the centre of which he pressed a small bottle containing a note asking the person who might cut the cheese to inform him as to its quality and the price at which he bought it. A few days ago he received a letter from Woolwich, England, saying that the cheese was good, and cost 62 shillings per hundredweight.—The Picton fleet has been undergoing a thorough overhauling during the winter, and when navigation opens will present a fine appearance. The steamer Alexandria has been practically rebuilt, and will take to the water as good as new. During the past two years some \$35,000 has been spent on this vessel. Her route will be from Alcott, N. Y., through the Bay of Quinte, to Montreal and Quebec. The shade deck of the steamer Niagara has been extended clear aft, and electric lighting and a powerful search light installed. She is to be in the excursion business on the Bay and the St. Lawrence River. The steamer Argyle received an overhauling during the winter. The steamer Lloyd S. Porter needed but small repairs. The steamer Water Lily will be true to name when she takes the water in her new coat of paint. The barge Isabel Reid is receiving necessary attention, while three of the boats, the steamer Aberdeen and barges L. W. Drake and Rob Roy, are in Toronto harbor, where they have been laid up all winter. Engineers and men have been sent to that city, and in company with Toronto workmen, are fitting out the steamer Aberdeen for the opening of navigation.—It is expected that the steamer Island Wanderer will be put in commission on Monday on her regular route among the Thousand Islands. It is said that the American channel was free of ice last Monday.—The first butterfly was seen in Deseronto on Thursday last. The Toronto Globe has been chuckling over having received the first grasshopper, but we will back the butterfly against it as a precursor of an early spring.

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### HIGH PRICES FOR COD LIVER OIL.

Not long ago it was predicted that Norwegian cod liver oil would go to seventy-five dollars a barrel. The limit was later raised to ninety dollars. Taking everything into consideration it does not seem unreasonable to suppose that the price will go still higher. There is very little oil here, says the Oil, Paint and Drug Reporter, not over two hundred barrels, we are told. Stocks in London are very light and, according to advices from Norway, there is next to nothing there. The fishing has been the poorest ever known, and, up to March 14, only about forty-four barrels of new Lofoten oil had been produced, the actual figures, as cabled from Norway, being fifty hectoliters. During the ten previous years, the number of fish taken and the amount of oil produced, in hectoliters, is shown in the following table:—

Year.	Fish.	Oil.
1902 .. . . .	8,000,000	5,800
1901 .. . . .	5,500,000	6,800
1900 .. . . .	3,400,000	4,200
1899 .. . . .	6,300,000	7,700
1898 .. . . .	6,300,000	4,900
1897 .. . . .	12,100,000	8,300
1896 .. . . .	8,900,000	4,000
1895 .. . . .	20,000,000	6,500
1894 .. . . .	12,000,000	5,400
1893 .. . . .	16,200,000	12,900

The alarming shortage in the production will be seen at a glance. In previous issues we have given, in detail, the reasons for the poor fishing; the stormy weather, the influx of seals, and so forth, but, added to the poor catch, is the fact that never before have the livers of the fish taken been so lean. We are told that, this year, over 1,000 livers are required to produce one hectoliter of oil. The ultimate result can be readily appreciated. The leanness of the fish is accounted for in the statement that the seals which came down in such great numbers from Northern waters, drove the cod from their feeding grounds and prevented their return for some time.

There is considerable speculation as to the course to be pursued by the large manufacturing consumers. One of these, in this city, usually makes his contracts for the next year, we are told, considerably earlier than this. Of course, on general principles, it would have been madness for any consumer to contract for oil at present prices, but, on the other hand, it is argued, even should the market decline, an advance is almost certain to follow any attempt to purchase any large quantities.

As regards prices, the highest quotation during March of last year, was twenty-four dollars and the lowest twenty-three and a half dollars. The lowest quotation this month was sixty-five dollars and the highest, evidently, is yet to come. The movement of prices during 1902, is shown in the following table:—

Month.	High.	Low.
January .. . . .	\$21.50	\$21.50
February .. . . .	23.00	21.50
March .. . . .	24.00	23.50
April .. . . .	29.00	25.00
May .. . . .	30.00	29.00
June .. . . .	38.00	30.50
July .. . . .	38.00	38.00
August .. . . .	38.00	38.00
September .. . . .	38.00	38.00
October .. . . .	45.00	37.00
November .. . . .	52.00	50.00
December .. . . .	52.00	50.00

In view of the present shortage of Norwegian oil, it is only natural to expect that there will be considerable adulteration of the pure oil. Already complaints are to hand that such is the case. Buyers are therefore cautioned to use especial care in testing purchases.

### WOOD PULP CASE.

The board of classification of the United States General Appraisers decided some days ago the Canadian wood pulp case, which has been pending before it. The case has, according to a New York despatch, attracted considerable attention, not only from manufacturers of both pulp and paper, but from newspaper publishers as well, and the general question at issue has also been discussed widely by forestry experts. There were two protestants in the case, R. W. Meyers & Co., acting for Hollingsworth, Whitney & Co., of Boston, and the Sault Ste. Marie Pulp & Paper Company, of Michigan. Two distinct questions were presented to the board. One related to pulp imported from Quebec, and the other to pulp from Ontario. In each case the pulp manufactured from wood cut on what are called "Crown lands."

Under the law of Quebec the Commissioner of Crown Lands is authorized to grant licenses to cut timber on the ungranted lands of the Crown, subject to the stumpage tariff, which provides a tax of 65 cents per cord for pulp wood cut, but a rebate is allowed of 25 cents per cord on "timber manufactured into paper pulp in the Dominion of Canada." The United States Custom authorities levied an additional duty equal to 25 cents rebate allowed under a provision of the tariff for an additional duty equal to the export duty which any country or dependency may impose. The board of classification now over-ruled the protest relating to the pulp from Quebec and the action of the collector in that particular is sustained. The same additional duty had been imposed upon the pulp from Ontario. Under the law of that province, however, no one is permitted to cut pulp wood on Crown lands unless it is to be manufactured in Canada.

As regards importation from Ontario the board holds that the province of Ontario "levies no export duty upon wood pulp exported from its limits and therefore the ad-

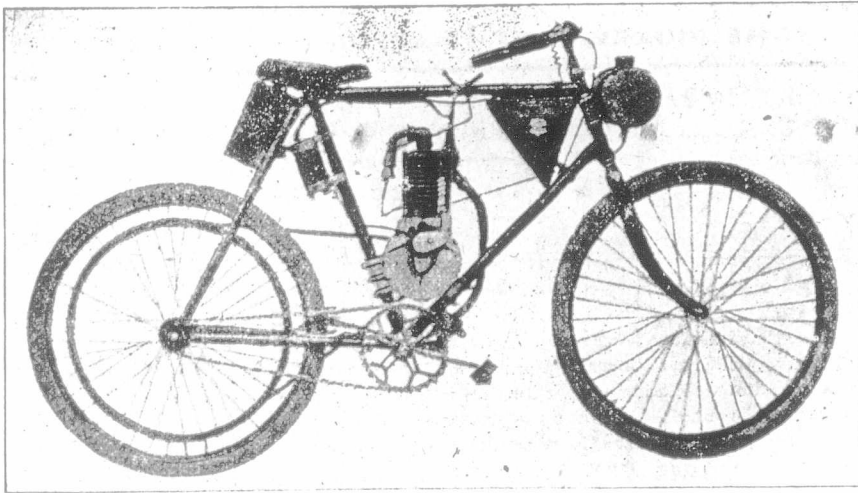
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ditional duty imposed by the collector upon the merchandise from that province was properly assessed, his decision on that point is reversed, and he is instructed to reliquidate the entry so as to assess no such additional duty." The decisions appealed from were made by the collectors of Customs at Burlington, Vt. and Marquette, Mich., under instructions from the Treasury Department. It is expected that the case will be appealed to the federal courts.

The result of this decision, says a Canadian pulp dealer, is that pulp dealers in the province of Quebec will have to continue to pay a duty on pulp-wood going into the United States, while the dealers in the province of Ontario will not have to pay any duty. The reason of this difference is the difference of the law dealing with the export of pulp in the two provinces. In the province of Quebec the Commissioner of Crown Lands is authorized to grant licenses, which provide that the licensees shall pay a tax of 65 cents per cord for pulp-wood cut, but a rebate is allowed of 25 cents per cord on timber manufactured into paper pulp in Canada. The appraisers held that the United States Government had acted according to law when it imposed an additional duty equal to the 25 cents rebate allowed under the Quebec law. With regard to the province of Ontario, which province forbids the export of pulp-wood cut on Crown lands, the appraisers held that the province did not levy any duty upon wood pulp exported from its limits, and, therefore, that the United States Government should not have imposed any additional duty.

### DAIRY PRODUCE.

A private London circular date 13th instant, treating of the dairy produce situation, says:—Butter.—A further advance in price has been made this week for New Zealand butter, and instead of 106s, with an occasional 108s for choicest brands, the prices are 106s to 108s, with very little at 106s, excepting sales made a week or a fortnight ago for butter to arrive in the "Papanui." This vessel arrived on 9th March, and her butter became available yesterday; a large portion of the butter is already sold, and as the

"Maori's" butter will not be available before 1st of April holders are firm at present prices, believing that the market will remain unchanged up to Easter. The "Papanui" cargo consisted of 44,233 boxes and 232 cwt. casks, which is an absolute record shipment of New Zealand butter. In addition she carried 4,000 crates of cheese. The "Daiwera" left New Zealand last Sunday, and is due in London about 27th April. She carries only 18,560 boxes of butter and 4,000 crates of cheese, which shows a falling off from the previous vessel of 14,240 boxes of butter and 1,700 crates of cheese. Prices of choicest New Zealand butter are mentioned above. Finest brands are making 102s to 104s, and milled 86s to 92s according to quality. It is interesting to note that notwithstanding the drought in Australia, Victoria exported to other Australian States during last December 1,061,775 lbs. of butter, against 429,903 lbs. for the previous December. The quantities were as follows:—To West Australia, 8,532 boxes; South Australia, 4,098 boxes; New South Wales, 1,971 boxes; Queensland, 3,328 boxes; and 1,030 boxes to Tasmania. The markets for Danish butter in Manchester and the North of England were very good this week, and the advance of 4 kroner made last Thursday was realized. The Danish Committee has raised the Copenhagen Official quotation this week by two more kroner, but it is doubtful if buyers will follow it except under severe compulsion. The quotation is higher for March than it has been since 1892, when it was 110 kroner against 102 kroner now.

Cheese.—There has been a good demand this week for Canadian and New Zealand cheese, and prices have made further advances. Canadian white is selling at 66 per cwt. for choicest goods, with sixpence to a shilling less for colored. Holders are asking 67s for next week's sales. New Zealand white is making 65s and colored 64s per cwt. Corresponding week, 1902, choicest Canadian sold at 54s, and finest at 51s to 53s.

—Crawford and McKelvie, of New Liskeard, Ont., are financial difficulties and are endeavoring to effect a compromise.



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### LEGAL RECORD.

The following is a record of transactions and cases in our Canadian courts of law, comprising Writs Issued and Judgments Rendered for sums of \$300 and upwards (Montreal, from \$175 and upwards), and Chattel Mortgages and Bills of Sale (for sums of \$550 and upwards), as taken from the public records. It will be understood that the actions or items do not necessarily affect the credit and soundness of the persons or concerns named, as they may have been paid or otherwise settled, and that good defence may exist in cases of writs, etc.:

### WRITS ISSUED—ONTARIO.

Fort William—M. L. Cummings vs Albert Lyone \$5,000 damages; Toronto—Farmers' L. & S. Co. vs C. C. Campbell \$762; Farmers' L. & S. Co. vs F. W. Chapman \$1,004; A. Ardagh vs George Greene \$412; A. & E. Myers vs C. W. Laker \$2,562; Trout Creek—Colonial I. & L. Co. vs J. A. and Emma West \$406; Windsor—Canadian Sewer Pipe Co. vs Colonial Construction Co. \$373; .....—Molsons Bank vs Thos. Jolliffe \$428; .....—H. Craig vs J. W. and W. F. Munro et al \$2,000 damages; Frederiksborg Tp—

C. E. and A. File vs Danl. Unger \$5,000 damages; Garafraxa W.—J. H. Barnett vs A. P. Gerrie \$10,000; Napanee—Mary A. Collier vs W. H. Collier \$490; Ottawa—Baldwin Iron & Steel Works vs G. P. Brophy et al \$791; Boston Rubber Co. vs Lang & Beatty \$626; Palmerston—Waterous Engine Works Co. vs Thomas Mitchell \$356; Pelham—J. P. Eastman vs J. E. Hansler et al \$464; Toronto—W. P. Bull vs David Bell et al \$884; Mai A. Fuller vs Caroline C. Bennett \$336; Stirton & Dyer vs E. B. Clancy \$470; J. Cohen vs W. A. Thompson \$524; Williamsburg Tp—G. R. W. Bowen vs W. B. Buchan \$843 damages; .....—H. White vs Hamilton Steel & Iron Co., Ltd. \$5,000 damages; Brantford—E. Finlayson vs King Lee \$2,000 damages; Brighton Tp—G. N. Poole vs S. Westfall \$1,000 damages; Day Mills—McMahon, Granger & Co. vs J. J. & W. Harris, sr. \$544; Fort William—W. H. Gillard & Co. vs F. C. Perry \$649; Guelph—W. R. Brock Co. vs Frank Dowler \$3,699; London—F. Turner vs C. J. Mills \$2,492; Ottawa—Colonial I. & L. Co. vs John and Ellen O'Meara \$1,173; J. M. Conerty vs V. V. Rogers \$650; Petrolia—J. & J. Kerr Co. vs Thos. Collins \$356; Thamesford—M. Masuret & Co. vs Young & Morrison \$334; Toronto—Merchants Bank vs P. E. McMillen and A. G. Gowanlock \$442; E. H. Adams vs

Telegrams: "WINTERINE, LONDON."

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Toronto Genl. Trusts Corpn., admrx. \$502; Weston—Union Bank vs A. Macdonald \$863; Wiarton—J. Buckley vs L. M. Buckley \$567; .....—F. N. Gibbs vs Consolidated Mines Co., Ltd., \$1,600; .....—Jennie Quirk vs Excelsior Life Ins. Co., Ltd. \$2,380; .....—Jennie Quirk vs London Guarantee & Accident Co., Ltd. \$5,000; London, Eng.—Jennie Quirk vs Ocean Occident & Guarantee Corpn., Ltd. \$2,500; Detroit, Mich.—G. A. Wood vs A. J. Wood \$357; Springfield, Ill.—E. Hanrahan vs J. N. Watts, sr., and J. N. Watts, jr., \$932.

**WRITS ISSUED—MANITOBA & N.W.T.**

Baldur—S. R. P. Cooper, \$5,000 damages; Portage la Prairie—McPherson & Burns \$1,000 damages; Pincher Creek—L. A. Rickers & Co. \$494; Wapella—W. J. Winning \$5,000.

**WRITS ISSUED—BRITISH COLUMBIA.**

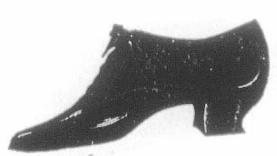
Morsby Island—Robertson Bros et al \$337; Victoria—Canadian Development Co. \$5,790.

**WRITS ISSUED—NEW BRUNSWICK.**

Grand Falls—Denis Paradis \$461; Woodstock—Saunders Bros. \$397.

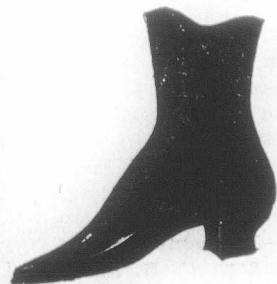
**JUDGMENTS RENDERED—ONTARIO.**

Burpee Tp—D. Bickell & Co. agt W. J. Burnett \$446; Petrolea—H. E. J. Borbridge agt Lilian M. Colter \$554; Toronto—Bank of Hamilton agt E. B. Clancey \$300; Apple Hill—Liddell Lesperance & Co. agt A. A. Campbell \$628; Bolton—C. Bonnar agt J. M. & N. Bonnar \$1,338; Ennis-

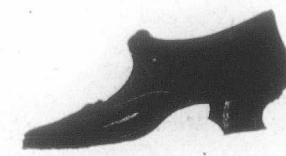


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killen—J. Kerr agt A. E. Blackwell \$497; Fonthill—Toronto General Trusts agt W. T. & Mary McNeill \$1,984; Gore Bay—McLauchlan & Scus Co. agt J. N. Waite and wife \$1,182; Montreal—S. McNairn agt A. and C. Michaud \$360; Toronto—Farmers' L. & S. Co. agt Ellen Calverly \$2,027; R. Hewitt agt Wm. Newton \$1,250; .....—Chandler & Massey agt J. A. McNaughton \$495; Bank of Commerce agt W. S. Thompson \$679.

**JUDGMENTS RENDERED—QUEBEC.**

Montreal—The Legal & Financial Exchange agt M. J. Ressler \$208; St. Anne de Belleue—Sun Life Assee. Co. agt G. A. Hughes et al \$10,589; Montreal—Standard Life Ins. Co. agt Wm. Clendenning, jr., esq. \$8,868; C. Finigan agt Alf. Leofred \$2,000; P. Lariviere agt Alphonsi Daignault \$210; Yarmouth—J. Malouf agt R. B. McConisky et al \$454.

**JUDGMENTS RENDERED—MANITOBA & N.W.T.**

Carman—Mary Butchart \$8,815.

**JUDGMENTS RENDERED—BRITISH COLUMBIA.**

Salmon Arm—G. D. R. and Charlotte Holder \$358; Revelstoke—Morris & Steed \$877; Vancouver—E. Guenther \$560.

**JUDGMENTS RENDERED—NOVA SCOTIA.**

Bridgeville—J. W. Grant \$374 and \$1,161; Lockeport—Ingram Locke \$889; Scotch Village—E. C. Puttnes \$419; Sydney—Davidson & Co. \$519.

**JUDGMENTS RENDERED—P. E. ISLAND.**

Westport—J. A. Stewart \$2,010.

**EXECUTIONS—QUEBEC.**

Montreal—A. W. Small et al agt C. A. Bull Produce Co. \$3767; S. Nordheimer agt C. E. Conrad \$231; R. A.

Allan agt T. F. Trihey \$321; Stanislas agt Wilfrid Guenette \$400; V. Geoffrion esq. agt Francois Guilford \$224; A. S. Dellsle agt Eugene Roussin et al \$403; Blue Bonnets—De. Dora S. Marcoux agt M. Shaughnessy \$590; Montreal—G. Rameh et al agt W. B. Aird \$201; W. MacRae agt E. L. Betts \$212; Trust & Loan Co. agt Rosainne Bourgouin \$4,550; Bank of Nova Scotia agt F. A. Lallemand \$4,444; M. J. O'Brien agt G. H. Maurer \$1,170; R. A. Allan agt L. F. Trihey et al \$342; C. A. Lavie agt T. F. Trihey \$12,154; De. Mary McGauran et vir agt George Yon \$410.

**CHATTEL MORTGAGES—ONTARIO.**

Armour Tp—Jones Bros to M. C. Ferguson \$3,000; Barrie—Tnos. Lee to G. H. Esther \$550; Gravenhurst—H. & H. Ditchburn to G. G. S. Lindsey \$2,200; Hamilton—Michael O'Neil and wife to H. Kuntz Brewing Co. \$700; R. R. Simpson & Co. to Royal Hotel Co. \$7,000; London—Jacob Obernesser to Tuckett Cigar Co. \$2,500; Oscar Wageneim to I. Duffield \$1,000; Parry Sound—C. A. Ward to C. Noble, jr. \$1,000; Sault Ste. Marie—Algoma Steel Co. to Central Trust Co. \$5,000,000; Algoma Commercial Co., Ltd., to Central Trust Co. \$5,000,000; Algoma Central & Hudson Bay Ry. to Central Trust Co. \$725,000; Lake Superior Power Co. to Central Trust Co. \$4,000,000; Sault Ste. Marie Pulp & Paper Co. to Central Trust Co. \$2,500,000; Southampton—C. C. Cook to W. H. Gillard & Co. \$1,085; Tilsonburg—F. D. Emsley to W. H. Bennett \$1,052; Toronto—R. E. Nicholls and wife to D. R. McNaught \$740; Brantford—Frank and Ida O'Riley to Bixel B. & M. Co. \$777; Ernestown Tp.—Rizi Hartman to Sawyer & Massey Co. \$1,326; Hay Tp—Chas. Guenther & Wm. Willis to J. Hartleib \$856; Fordwich—John White to Waterloo Mfg. Co. \$750; Lindsay—S. G. Parkin to Ontario Bank \$18,118; London—Turville & Nichols to A. M. Smith & Co. \$2,000; Ottawa—Daniel Cashman to W. J. Kennedy et al \$2,150; Tilbury—W. A. Johnson to G. W. Sulman \$800; Toronto—Mary J. McCraw to Laura Speer \$1,643; James McVittie et al to W. B. Reid \$5,040; Burlington—Wm. Headen to Rachel Headen \$620;

TELEGRAMS: RIBOTINE, LEICESTER.

# WATERHOUSE REYNOLDS & CO.,



## Corset

## Manufacturers,

Brown  
Street,

Leicester,  
England.

MANUFACTURERS  
OF

MADAME JEANNE,  
MADAME LIEDER,  
ANGLO FRENCH  
RIBOLINE.

### Great Reduction of Import Duty.

**Speciality in Mens Suits  
In Serges and Tweeds.**

**9/11 & 10/11**

All sizes delivered  
Free on Board, London.



Strong, Durable and Well Made.  
Write for Patterns or send remittance or  
trade references for Sample Range.

**E. Berger & Co.,**

**Famous  
Works,**

Rutland St., LEICESTER, Eng.

Ingersoll—G. B. Alderson to T. Prouse \$1,732; London—  
J. J. Jepson to Kerry, Watson & Co. \$550; Oshawa—R. V.  
Chubb to W. T. Chubb \$657; Ottawa—C. H. Biddeo to  
Elizth. L. Sharp \$602; Pickering—John Markar and J. R.  
Thexton to W. T. Dunbar \$1,000; Picton—A. Southard to  
Lilly H. Mabee \$708; Toronto—August Knapp to A. Schnau-  
fer \$1,500.

#### CHATTEL MORTGAGES—MANITOBA & N.W.T.

Brandon—J. F. Higginbotham \$4,674; Langenburg—C.  
Langer \$8,940; Melita—J. W. Hewitt \$600; Penoka—I. P.  
D. & C. Leowen \$1,000; Grenfell—J. B. Stoffer \$1,000;  
Moosomin—J. B. Stoffer \$2,800.

#### CHATTEL MORTGAGES—BRITISH COLUMBIA.

Nelson—F. J. Dean \$1,138; Vancouver—Blue Bells Trans-  
portation Co. \$1,100; Victoria—C. N. Gowen \$5,500; Fernie  
—J. F. Jarvis \$629; Vancouver—Elizth Hisson \$4,259.

#### BILLS OF SALE—ONTARIO.

Kincardine—J. E. Sexsmith to J. Sexsmith \$1,500; Pitts-  
burg—W. H. Rea to D. Hay \$3,500; Port Elgin—James  
Cassidy to W. Clark et al \$2,300; Alliston—W. G. Fisher to  
Mary O'Brien \$829; Arthur Tp—Wm. Tuttle to J. McMul-  
len \$744; Ekfrid Tp—W. J. Pierce to Mary J. Pierce \$1-

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# HUTCHINS & MAY,

LIMITED.

BRISTOL, Eng.  
And STAPLE HILL.

REGISTERED OFFICES:

23 Portland Square, - BRISTOL, Eng.

219; Campbellford—R. D. Cartwright to J. A. McMillan \$800; Hamilton—Margt. and B. Cammell to A. Omand \$600; Ottawa—John Pittaway to J. M. Dowdall \$900; Owen Sound—G. & W. J. Canipbell to T. Levens \$2,800; Kingston—H. B. Wessel to Martha Wessel \$2,500; Oshawa—Julia McCroham to F. M. Lander \$800; Ottawa—C. C. Cummings to R. C. Cummings \$5,000; Sombra—A. B. Moore to M. B. Moore \$750; Toronto—Wight & Co. to Wight & Co., Ltd., \$15,900; .....—North Shore Powder Co., Ltd., to Ontario Powder Co. \$3,627.

BILLS OF SALE—MANITOBA & N. W. T.

Penoka—W. N. Trimble \$1,067; Winnipeg—E. R. Parker and D. W. Brown \$900.

BILLS OF SALE—BRITISH COLUMBIA.

Vancouver—A. R. Miller \$5,000.

—The lumber situation in the North-West Territories has assumed a peculiar aspect. With the arrival of the first settlers dealers are reported to have raised prices to an exorbitant rate. General Manager McNicoll, of the C. P. R., discussing the matter, said: "The situation has become so serious that the Canadian Pacific has written the Territorial Government, asking them to look into it. Early in January, realizing the difficulty there might be to get sufficient lumber into the country for all the settlers that would arrive during the present year, the Canadian Pacific tried to get as many of the dealers as possible to bring all the lumber they could handle into the country. To facilitate matters in some instances even financial assistance was given, and a reduction in the freight rates was made for lumber into the Territories. Notwithstanding this, the dealers have announced an advance in the price, just as though they were not benefiting by the reduction in rates. Such action may do much harm. The railway has done all it can and we can bring into the country all the lumber that is needed. We consider that the Territorial Government should look into the situation, and see what action

should be taken against the British Columbia dealers, who handle nearly all the lumber shipped into the Territories."

—The judgment of the Superior Court at Hull dismissing the action of Garland vs. the Western Assurance Company, has been maintained in the Appeal Court. The plaintiff sued as the representative of the creditors of a merchant named Morrison, of North Wakefield, to recover \$1,500 on a policy held by Morrison on his stock in trade. The application was made first to the Norwich Union, which refused it, and later the Western took the application. Morrison held the interim receipt when the fire occurred. The company claimed that the premium had not been paid in cash, that the transfer to Garland was not regular, that due notice had not been given, and that Morrison had failed to mention other insurance, namely, the interim receipt of the Norwich Union, which had never been returned. The court dismissed all these contentions, and gave judgment in favor of the plaintiff.

—Chattel mortgages have been given by a number of the industrial companies at Sault Ste. Marie identified with the Clergue interests to the Central Trust Company of New York, in return for advances made. The companies that have given mortgages, and the amounts, are as follows:—Algoma Central & Hudson Bay Railway, \$725,000; Algoma Commercial Company, Limited, \$5,000,000; Algoma Steel Company, \$5,000,000; Lake Superior Power Company, \$4,000,000; Sault Ste. Marie Pulp & Paper Company, \$2,500,000. It is reported that preferred stock in the Consolidated Lake Superior Company will no longer be issued. The recent chattel mortgages given were to secure loans of 5 per cent., which will be fifteen million dollars, and put the great companies which hold the destiny of the two "Soos" on easy street.

—A special meeting of the Nova Scotia Fruit Growers' Association was held at Kentville, N.S., on the 23rd inst., and a resolution was introduced asking the C. P. R. to put on boats sailing from Halifax to the ports of Liverpool, London and Bristol, such boats to make a rate of speed

**SPECIALITIES**

Castor Oil	Alkali	Lithia Salts	Photo	Tanning-Extracts
Olive Oil	Bleach	Phosphoric Acid	Developers	French & Italian Produce
Ravison Oil	Sulphate	Sulcyllic Acid	Plates	Liquorice Sticks, Peel,
Nut Oil	Sulphur	Carbolic Acid	Papers	etc. etc.
Cod Liver Oil	Potashes	Tartaric Acid	Nitrate Silver	
Essential Oils	Sul. Copper	Acetic Acid	Chloride Gold	
Castile Soap	Verdigris	Prussiates		
Olefine	Camphor	Cyanides		
Stearine	Mercurials			
Glycerine				

**COMMISSION MERCHANTS. IMPORTERS-EXPORTERS.**

# FUERST BROS.

17 PHILPOT LANE, LONDON, E.C., England. (ONLY ADDRESS.)

HEADQUARTERS

for all Heavy  
or Fine Chemicals, Drugs, Oils, Essences,  
Pharmaceuticals, Drysalteries, and Produce.

Samples and Prices on Application

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Correspondence Solicited.

equal to those sailing from American ports, and that the association work in unison with the Halifax Board of Trade and City Council of Halifax to secure running powers for the C. P. R. over the I. C. R. into Halifax, this port being the most suitable for passenger and freight centring. Capt. Allen was appointed a delegate to go to Montreal to attend a meeting of the C. P. R. in April. The meeting also arranged for the organization of a shipping company.

—The fact that Lloyds have insured the Canadian Pacific Company's steamers at a four guinea rate, says a London cable, tells greatly in favor of the St. Lawrence route with the British shipowners. It is understood that both the Canadian Pacific and Lloyds regard the low premiums as a test, justified by the Canadian Pacific's exemption from disaster with their Pacific steamers, and by the belief that the difficulties of the St. Lawrence route are largely matters of the quality of the pilotage. The Canadian Pacific have been given to understand that the low rate of four

guineas is purely experimental. If the year's experience does not justify it the premiums will be raised.

—The following letter from the Allan Line's Liverpool office throws light on the cause of the recent report that the Canadian steamship companies had abandoned the Continental business to the mercy of the combine: "Owing to the unprecedented great pressure of British emigrants for Canada, we have found it necessary to decline Continental business. At the moment we are quite swamped with business. The overflow of the Corinthian, sailing to-morrow, amounts to 230 second and 400 third class passengers, and we are sending our steamship Carthaginian on the 14th inst., with them direct to Halifax. At present, therefore, we have on the way 273 first, 655 second and 1,870 third class passengers, and at least 80 per cent. of them are for Canada."

—The management of the Canadian Pacific Railway announced that an order for twenty locomotives had been

## Uneasy is the Head that Wears a Crown

—BUT—

## Easy is the Foot that Wears a Boot made by

# L. Watkin & Sons,

Wellingborough, England.

33½ p.c. in Canada's favour.

Cut will be inserted when received.

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# O. A. MILLER LAST CO., LIMITED.

Manufacturers of standard Boot and Shoe Lasts of every description, modelled after the latest

## ENGLISH AND AMERICAN

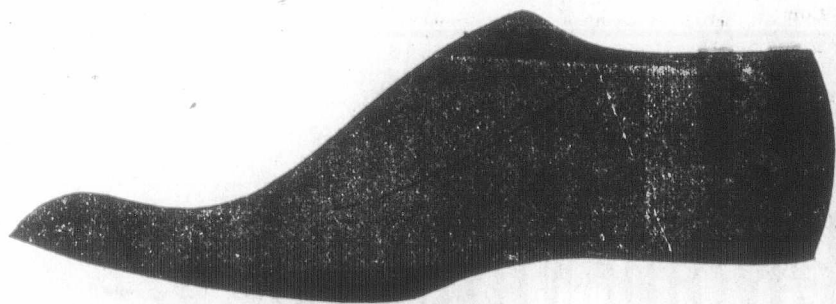
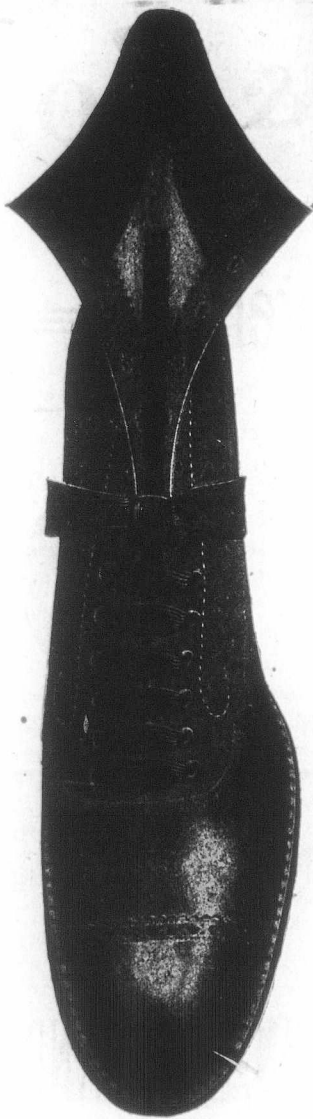
shapes by experienced model makers

Also Manufacturers of the Highest  
Grade Boot and Shoe

## UPPER PATTERNS

(in cardboard, steelbound), by the most experienced American Designers.

We are always ready to prepare sample lasts and upper patterns for any manufacturer, and guarantee the grade and measurement of all our productions. You are invited to write us for new samples and particulars regarding our lasts and upper patterns, for either men's or women's shoes of any grade.



OFFICE AND WORKS, Northampton, England.

placed with the Hartmann Machine Works, Chemnitz, Germany. The order had been given because the different locomotive works in Canada, United States and Scotland could not fill any more orders before next fall. The company are anxious to get all the locomotives they can in order to be able to handle the traffic along the lines. By the contract with the German Works the company are to receive the engines by the beginning of August.

—We learn from Toronto that a petition to wind up the North Bay Supply Company will be heard by a judge in chambers on this date. A statement of the company's affairs shows that their liabilities amount to \$26,400, and their assets in stock and book debts total only \$16,400. The largest creditor is the president, W. M. Eastwood, Toronto, who holds the company's notes for \$10,350. Another large creditor is the firm of Lucas, Steele & Bristol, Hamilton, who issued a writ for their claim of \$1,415 on the 12th inst.

—Hamilton advices state that Mr. A. B. Mackey, who is in Scotland, has ordered another boat for the new Ontario Steamship Company. The Wahcondah, ordered last fall, was launched at Port Glasgow on March 13, and will sail for Canada on April 11. She will carry a cargo for Toronto, Hamilton, Fort William and Port Arthur. The Wahcondah will run between Montreal and Fort William, carrying mixed cargoes, and will connect with the Merchants' Despatch Line.

—At a meeting of the creditors of J. J. Cashman, men's furnishings, Orillia, Ont., held at Toronto this week, it was decided to accept a compromise of 60 cents in the dollar in

cash. In the event of Mr. Cashman failing to comply he will be requested to assign. He has conducted business at Orillia for some years.

Many citizens regret to hear of the death of Mr. H. N. Tabb, carrying on business for many years under the name of the Dominion Carpet Beating Company at 11 Hermine street, Montreal. His widow and son have the sympathies of many old friends in their bereavement.

—A branch of the Bank of British North America has been opened at 2259 St. Catherine street, Montreal.

### A ROYAL REMEDY.

The early years of His Majesty King Edward VII.'s reign will be rendered forever memorable by the magnanimous solution and settlement of the long-festered Irish question, which now bids fair to be brought to a happy issue. His Majesty has for some time been credited with an earnest desire for some broad policy of conciliation such as would effectually heal the old wounds of the Sister Island and prevent their breaking out anew.

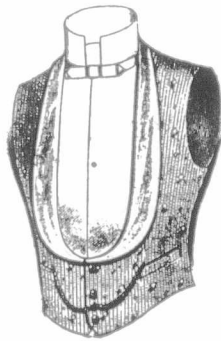
### IMPROVEMENT OF GODERICH HARBOR.

We are in receipt of a letter from Mayor Lewis, of Goderich, Ont., advocating the needs of a breakwater for that

# J. R. Bousfield & Co.

LIMITED

Wholesale Clothing Manufacturers



126 HOUNDSDITCH,

LONDON, ENGLAND.

The Finest Bespoke Manufacturers  
33 $\frac{1}{8}$  p.c. in



in England, for the Canadian Market,  
favour of Canada.

port. The citizens have petitioned the Government for the necessary grant, which, it appears, had already been promised by a former Minister of Public Works. The petition reads in part:—

The trade we are after is the grain trade from the Canadian Northwest, and also Lake Michigan ports, that passes our door and goes to Buffalo to benefit the U. S. What we aspire to be, and what we can be, is the lower end of the deep-water navigation, 19-20 foot vessels and over. These vessels cannot load full and get to Buffalo, as the Lime Kiln Crossing in Detroit River prevents them. If a big boat can bring 50,000 bushels more to Goderich than to Buffalo, she will come here; the freight is generally about the same, and a boat can make three trips here to two to Buffalo. A boat can unload her grain here, that grain can be on cars near Toronto on its way to Montreal, before the same boat could pass here, go through sixty miles of Lake Huron, eighty miles or more of St. Clair River, Lake St. Clair and River Detroit, and reach the upper end of Lake Erie, with still 250 miles to go before she reached Buffalo. There are fogs, obstructions, etc., etc., between here and Buffalo which will cause delay. But from the entrance of the St. Mary's at Lake Michigan, to Goderich is a clear, open run through the centre of Lake Huron,

free of all obstructions except at the port of Goderich, which cannot be entered if a northwester is on. A small breakwater will, so lake captains say, remedy all this. They say modern steel grain-carriers must have an outside protection behind which to steady themselves when entering a narrow entrance, and they say all pier harbors on the other side of the lake of any importance are having outside breakwaters built. Captains who command large Cleveland freighters say, as an example—"The harbor of Portage on Lake Superior could not formerly have been attempted in certain winds; but now with a breakwater it is easy of access at all times."

A delegation from Goderich visited Ottawa this week with the above object. In the party were:—Mayor Lewis, W. Proudfoot, K.C.; Captain Baxter, commodore of the Canada Atlantic fleet; S. A. McGaw, manager of the Lake Huron and Manitoba Milling Company; R. L. Williams, manager of the Canadian Bank of Commerce, and Alex. Saunders, manager of the Goderich Organ Company, president of the Board of Trade, Goderich.

As this idea seems to be a feasible one, not only for Goderich, but for the diversion of lake traffic in general, we trust the Government will give it the consideration called for.



**BOOTH & CO.**

Wholesale and Export Boot Manufacturers,

DUKE STREET,

NORTHAMPTON - - ENGLAND

The finest High Class Boots and Shoes, for Canadian Market, 33½ p.c. in their favour.

## OUR UNCLEAN THOROUGHFARES.

"Pedestrian" writes us a long and humorous letter on the condition of our streets. He recommends that the droppings from city horses be swept up, as in many European cities, by foreign or other gamins with switch-brooms and dust-pans, so much a measure being allowed them, as much, perhaps, as is earned on an average by the little chaps who sell newspapers for an hour or so in the evenings. It is to the unswept accumulated horse-manure of the winter months through, that we owe the filthy condition of the streets for a few weeks in Spring, when the warm sun removes the "beautiful" snow but leaves the dirt behind. The time must come, he says, when but a few inches

of snow shall be allowed to remain on the principal thoroughfares, and the removal of unpacked snow and frozen dirt be accomplished together. The sweepings have a value of their own with other peoples. He also casts a longing eye forward to the time when electricity shall take the place of the horse upon our streets, winter and summer, and the noble animal be relegated to the farm, with his numerous street-car kindred of the unforgotten past. We do not all sufficiently realize that individual latter-day enterprise has rendered our citizens, except wilful pedestrians, in a large measure independent of the city mud and slush of early spring. A little inexpensive attention along such congested spots as Victoria Square would tend to largely remove the prevailing discontent of the vernal equinox.

**Joseph Dawson & Sons,**

LONDON, ENGLAND.

MANUFACTURERS  
OF ALL KINDS OF**BOOTS AND SHOES**

— MEDIUM TO BEST. —

AMERICAN OR ENGLISH STYLES.

— CORRESPONDENCE INVITED. —

Head Office :

23 London Wall, LONDON, E.C., Eng.

Manufactories :

NORTHAMPTON AND TONCESTER

## The Clothing Company, Ltd

47 and 49 Moor Lane,  
London, E.C., England.

.. EXPORT CLOTHING MANUFACTURERS ..

33% p.o. in favour of Canada.

No Travellers.      No Direct Trading.      At Value.  
Superior Make and Finish.

MEN'S, YOUTHS', BOYS' and JUVENILE CLOTHING of every description supplied. MILITARY OVERCOATS, FROCKS and TROUSERS, in Khaki, Blue Serge, or Drill. RIDING PANTS, IN BEDFORD CORDS, WHIP CORDS, &c, a speciality, Laced or Buttoned, Strapped or Plain.

(Cuts will be inserted when received)

### FINANCIAL.

Montreal, Thursday Evening, March 26, 1903.

The Irish Land Bill is a financial event of first class magnitude and importance. The proposal is to raise \$500,000,000 on a new issue of Consols at 2¾ per cent., which will be at the service of the tenants in Ireland who desire to become their own landlords. The money will be lent to them at a nominal rate and they will have a lifetime to pay it off, meanwhile they will own their farms, have no rent to pay, but only a small part of their present rent, which will go towards the purchase of the land. The landlords will get a fair price for their properties and be rid of a source of perpetual trouble. It is expected that the effect will be to so tranquilize Ireland as to reduce the cost of administration therein by as much as the new measure will cost annually. We can only hope all these prospects will be realized. Just when Great Britain is under a very heavy burthen from the war debt, such a new addition to it is inopportune and may excite much opposition in England

and Scotland, upon whom the extra cost of the debt will chiefly fall. The Vanderbilts are reported to have transferred their interests in the New York Central to the Morgan set, which might be termed the U. S. "Octopus." There is no little uneasiness in New York over the prospect of money continuing to be dear for a length of time. Exports are very heavy from the States, but will fall away ere long, long before the calls for remittances from this side are met. The scarcity of money is likely to be felt even more than at present. The fall of Consols to 90¼ is being made more of than is called for. The interest on these securities will be reduced to 2½ per cent. very shortly, and naturally there is little demand for them compared with other investments that yield a higher rate. At the present price Consols pay about 2¾ per cent., which is too low to attract buyers. As to this causing alarm, the idea is ludicrous. The local stock market, after the recent excitement, is settling down. Prices are depressed and the outlook not promising for an early revival. Pacific has been selling at 129¼ to 129¾; Montreal Power 96¼ to 97¼; Dominion

# DIAMOND



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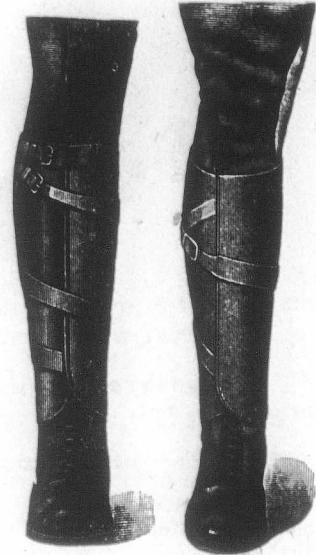
# DIAMOND MAKE LEGGINGS.



**BROWN & SONS,**  
LIMITED.

MANUFACTURERS,

WELLINGBOROUGH, England, and 3 Long Lane,  
LONDON, E.C., England.



Specially made for Canadian Market 33½ p.c., in favour of Canada.

Iron, 31 to 32; preferred 68 to 70; Street Railway 275; Toronto Street 111½; N. S. Steel 103 to 106. Bank of Montreal 256; Dominion 245; Standard 253. Paris, exchange on London, 25f 16½c; Berlin, 20m 50½pf. Sterling exchange, 60's, 8¼; 3 days' sight 9¼. Money is tight, the 6 per cent. rate is the rule, with a tendency upward.

The following is a comparative table of stocks for week ending March 26, supplied by Charles Meredith & Co., Stock Brokers, Montreal:

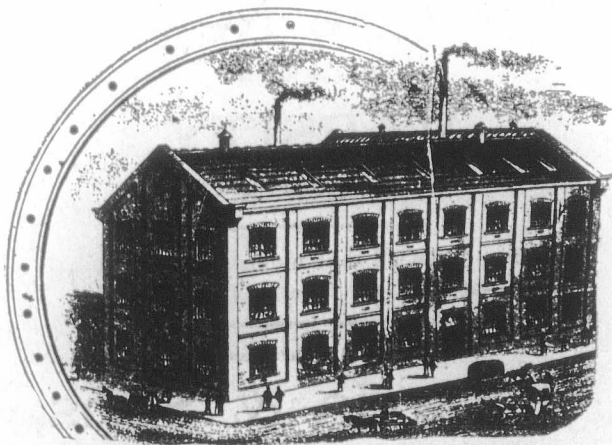
Banks.	Shares.	Average same date 1902.		
	sold.	Hig'st.	Low'st.	1902.
Montreal, x...	34	257	256	257
Do. new...	51	252½	250½	...

Molsons...	45	209	209	207½
Merchants...	8	169½	169½	...
Hochelaga...	20	135	135	...

Miscellaneous.

Canadian Pac. Railway Co., x...	6187	132	129	112%
Montreal Street Railway...	613	280	274½	266¼
Montreal Power Co...	6784	99	94½	99¾
Toronto Street Railway...	393	112½	110¼	116½
Toronto Ry., new...	10	110	109½	...
Halifax Street Railway...	31	100	100	108¾
Toledo Ry. Co...	270	32	30½	...
Twin City Transit...	415	117	114½	115¾
Richelleu & Ont. Nav. Co...	397	99	95½	112¼
Montreal Telegraph...	36	161	160	170

## Walker Bros., MILL ROAD, Wellingborough, - - England.



High-Class  
**BOOTS**=====  
and  
=====**SHOES,**

Made expressly for the Canadian Market, 33½ per cent. under the New Preferential Tariff.  
F. O. B. London or Liverpool.

# A. W. SIMPSON & CO.,

WHOLESALE

## Boot and Shoe Manufacturers,

Millstone Lane,  
Leicester,  
England.

Special prices to the Canadian Trade, under  
the New Tariff.

Bell Telephone	13	160	160	165
Dominion Cotton	50	47	47	63
War Eagle	1000	15	15	...
Republic	5000	6 1/4	6 1/4	...
Dom. Coal, common	4070	119 1/2	112	121
Ditto. pref.	85	117	115 1/2	...
Laurentide Pulp Co.	4	90	90	...
Detroit United Elec. Ry.	860	85	80 1/2	...
Dominion Iron & Steel, com.	11015	35	29	43 1/2
Ditto. pfd.	4032	85	63	91
Nova Scotia	562	108	100 1/4	97

**Bonds.**

Nova Scotia	7500	111 1/4	111	...
Ogilvie	3000	116	116	...

Can. Col. Cotton	7500	98	97 3/4	...
City 4 per cent. 1927	10	104	104	...
Dom. Iron & Steel	34000	81 3/4	78	87

—Ottawa Clearing House—Total for week ending March 19, 1903, clearings, \$1,829,665.99; corresponding week last year, \$1,707,256.15.

—London Clearing House.—Total for week ending March 19, 1903, clearings, \$905,382; balances, \$252,763.

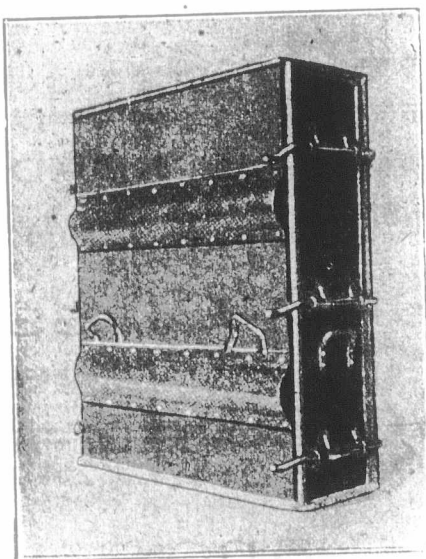
MONTREAL WHOLESALE MARKETS.

Thursday Evening, March 26, 1903.

The continuation of warm weather, with heavy rain, has made the presence of early summer almost an assured fact. Navigation will be opened on the St. Lawrence and upper lakes almost immediately, a record in their respect being looked for. Trade conditions are most assuring, all lines appearing to be stirred into greater movement, owing to the general advancement of the country and its rapidly increasing population.

## SOAP FRAMES

PATENTS—No. 5107/98; No. 10362/99.



Made of Special cold flattened, close-annealed Steel Plates, fitted with clamping bars. Weight complete, 5 cwt.

Easily Erected.      Self-Caulking.      Guaranteed not to Warp.  
Wheels and Axles fitted if required.

H. D. MORGAN, Patentee and Sole Maker  
Jamaica Street, LIVERPOOL, Eng.

Soap Trade Supplied under the new Tariff

## El Padre Needles

10 CENTS.

### VARSIITY,

5 CENTS.

The Best CIGARS that money, skill and nearly half a century's experience can produce.

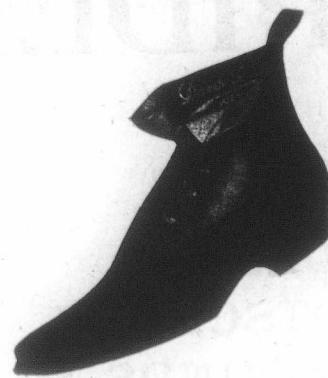
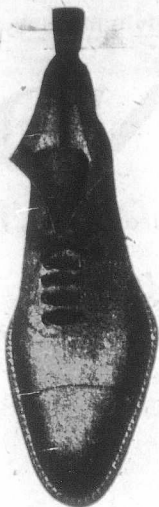
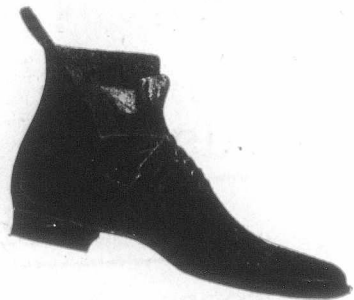
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THE  
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SPECIALTIES:

Damp Proof Welting M.S., Non-Creaking.

Light, Stylish and Durable. Every Pair Warranted.

Latest English Fittings, 3 to 6 Fittings under the New Tariff.

DRENSTER STREET,  
Floyd, Kightley & Co., Northampton, England.

**BUTTER.**—There appears to be considerable more tone to the market, and a better feeling existing all round, with fresh milk goods scarce and insufficient for requirements. Prices are higher by 1c lb., Wednesday's arrivals of new milk creamery being sold at 22½c, with some holders asking 23c. Fall and last season's makes are commanding more attention, with sales at 20 to 21c for finest, and second quality 19 to 19½c. New milk dairy is in light supply and sells at 21 to 22c, with fine fall offering at 17 to 17½c, second grade at 16 to 16½c. Fresh rolls command a ready sale at 17 to 18c; but anything old and inferior is hard to move and not saleable over 16c.

**CHEESE.**—This article is in small compass, and offerings are light. Prices show no change, any business transacted being done at 13¼ to 13½c for finest.

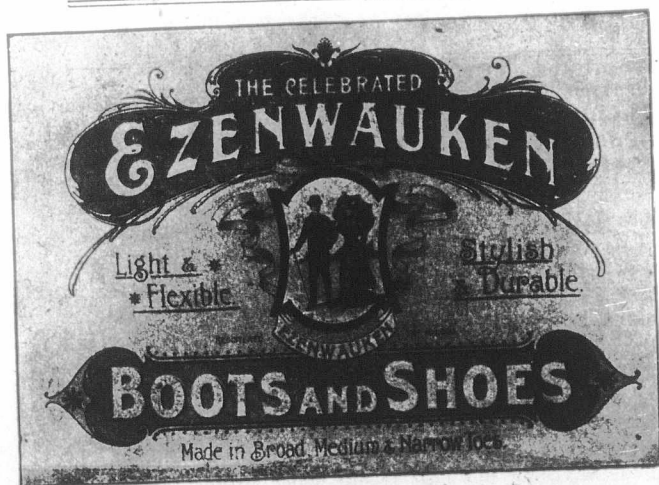
**DRESSED POULTRY.**—Supplies are still light and prices hold high. Turkeys sell at 16c lb.; geese, 11 to 12c lb.; ducks 13 to 14c; chickens 14 to 15c, and fowls 12 to 13c lb.

**DRUGS.**—Citric acid is reported much higher in London. Cocaine Hyd. is lower. Cr. tartar still keeps firm at the recent advance. Glycerine manufacturers in England are all firmer in their views, and prices have been advancing. The increased demand for dynamite from near and far

has brought this about, the expansion of manufacturing and kindred industries using up much greater quantities of this explosive. Menthol has eased off in value. Oil of peppermint has been subject to a bear movement in Liverpool. A large holder there having failed, the stock was forced upon the market, and caused a temporary decline. The U. S. combine, however, which controls about 90 per cent. of the country's supply, is holding firm to the highest valuations. The Agricultural Bureau at Washington has been overrun with orders for the seed, but planters and others recognize that it will take a year before the growth means any production. The combine in Michigan refuses to sell roots for transplanting, so that the situation is firm and likely to stay so for another year or more. Opium shows a slight advance. Bismuth shows a sudden advance of 50 per cent., and has created a similar advance in all the salts. Norway cod liver oil is still advancing, jobbing lots being now held at \$4 to \$4.50 per gallon.

**Eggs.**—These are arriving in larger quantities, and prices have further declined. New laid offer at 12½ to 13c, a large portion at the inside price. Old are hard to sell and offer at 10 to 11c.

**FISH.**—Trade is pretty well over for the active season, and this, coupled with the summer-like weather, has placed business in practical retirement. Prices are

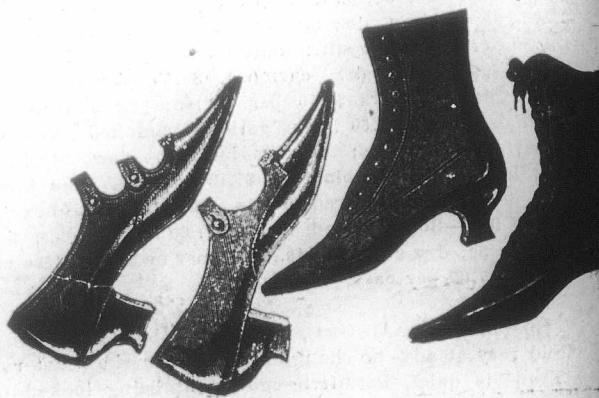


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Men's, Women's  
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ALL OUR GOODS BEAR THIS  
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A SPECIALTY.

LADIES' DAINTY FOOTWEAR

(ONLY FEATHERWEIGHT.)

## CRIDLAND & ROSE,

Wholesale and Export Boot Manufacturers,

Telegrams:

“CRIDLAND, BRISTOL.”

BRISTOL, England.

unchanged. Quotations:—Salt Fish—Loch Fyne herrings, \$1.15 keg; new Labrador do., brls., \$5; do., half-brls., \$2.75; green cod, No. 1, \$6; do., No. 2, \$4.75; large, \$6.50. Fresh fish.—Cod in cases, 3c per lb.; less quantities, 3¼c; haddock, 3¼c; steak cod, heads off, 4½c per lb.; fresh frozen pike, 5c; fresh pickerel or dory, 7c; white fish, 8c; lake trout, 7½c to 8c; halibut, frozen B.C., 9c; salmon, do., 9c lb.; fresh frozen herring, large, \$1.50 per hundred count; Salt eels, 6½c per lb.; kipperenes (case of 3 doz. cartons), \$3.50 per case. Standard bulk oysters \$1.40 per gallon; medium do., \$1.50, and selects, \$1.60 per gallon. Smoked Fish.—Herrings, 15c per box; finnan haddies, new stock, 6½c per lb.; Yarmouth bloaters, \$1.10 box; St. John bloaters, 90c per box. Kippered herring, 90c per half-box. Prepared fish—Boneless cod, in bricks, 6c lb.; boneless fish, in bricks, 5c; dry cod in cwts., \$4.75 per cwt.; skinless cod in cases, \$5.00 per case.

FLOUR, FEED AND GRAIN.—Prices of both flour and feed hold very steady, no change being shown since last report. Trade is quiet, but little movement being looked for at

this season. Quotations are given on another page. Baled hay has been in better movement locally, with some deals put through for export. We quote: No. 1, \$8 to \$9; No. 2, \$7 to \$7.50; clover mixed, \$6.50; and clover, \$6 per ton, in car lots. Winnipeg closing prices of No. 1 hard Manitoba wheat, 73¼c; No. 1 northern, 72c, March delivery; No. 1 hard, 74¼c; and No. 1 northern, 73½c, ex store, May delivery.

GREEN FRUITS, ETC.—Trade is showing the expanse resulting from a better variety of Southern early vegetables, which are now arriving. Quotations are given at foot of list. Oranges are quoted some higher, also grape fruit. Tomatoes hold dear. A late cable on the Liverpool apple market says:—14,500 bbls. selling. The market is demoralized for anything but best stock, which brings 12s to 19s, others 5s to 11s. Shipments from Boston last week were about 12,000 bbls. to Liverpool; 663 to London; 2,000 to Glasgow, total, 14,600, against 1,347 same week last year. Quotations: Oranges, Valentias, 420 size, ord., \$4.25; 714 size, cases, \$5.00; California navels in boxes, sizes to box 96, 112, 126, 150, 176, 200 and 216, \$3.50; Jamaica oranges

Please v  
for

Boots

23

in boxes,  
new Mesh  
grape fru  
\$4.50; 96  
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\$10.50; a  
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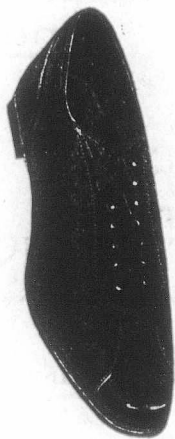
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# POCOCK BROTHERS' Price List.

Boots and Shoes. Uppers and Grindery. Leather.

235 Southwark Bridge Road,

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Special rates to Canadians under the New Tariff.

in boxes, 150, 176 and 200 size \$3.00; lemons, extra fancy new Mesina lemons \$3.00; fancy do, \$2.75; choice do \$2.50; grape fruit, choice Jamaica stock, 64 size, \$4.50; 80 size, \$4.50; 96 size, \$4.00; Almeria grapes, fancy long keeping heavy weights, \$7.00; choice ditto, \$6.50; good medium weights \$6.25; cranberries, dark Cape Cod, per brl., \$14.50; extra fancy Nova Scotia, per barrel, \$11.00; fancy do., \$10.50; apples, finest Spies, \$4.00; Greenings, fair stock, for immediate use, \$2.50 brl.; finest Baldwins, Russets, etc., \$3.00; sweet potatoes, double head Jersey, barrel, \$5.50; baskets do., about 50 lb. \$2.75; pineapples (24 to case) \$5; figs, 5 crown, 18 lbs. to box, 13½c lb.; 4 crown, 10 lbs. to box, 12½c lb.; 2 crown, 1 lb. boxes, 13c; bananas, Jamaica fruits \$1.25 to \$2; tomatoes, 6 basket cts., \$5 to 5.50; dates, new golden, 4¾c lb.; 1-lb. pkgs., 6½c.; evap. fruits, apples, 50 lb. boxes, 6¼c to 7c; Calif. apricots, 25 lb. boxes, 12c; California pears, 25 lb. boxes, 13c; California peaches, 25 lb. boxes, 9½c; do. prunes, 40-50, 9c; do., 50-60, 8c; nuts,

new Grenoble walnuts, 13c; Taragona almonds, 13c; Sicily filberts, 9c; Jumbo pecans, 16c; large pecans, 14½c; peanuts "Bon Ton" roasted, 11c; Sun, 10c; "G" 9c; Coon. 7¼c; shelled almonds, 28 lbs. to box, 28c; shelled walnuts, 25c; coconuts new (100 in bag) \$3.50; Brazil nuts, 14½c; California celery, \$5.50; asparagus, 65s to 75c bch.; spinach, \$3.75 per brl.; cucumbers, \$2.50 per dozen; Boston lettuce, \$1.25 dozen. Maple syrup, 70c gallon; sugar 10c lb.

GREEN HIDES.—Jobbers report trade as rather dull. Prices show no change. Lambskins are arriving in limited numbers. Calfskins are steady at the recent advance.

GROCERIES.—Molasses is the centre of activity in the trade, prices going up at a rate justifying liberal speculation. Barbadoes is now worth 32c per gall. in puncheons, 34½c in brls., and 35½c in half-brls. This advance has been predicted in our market reports for months. Sugars are un-

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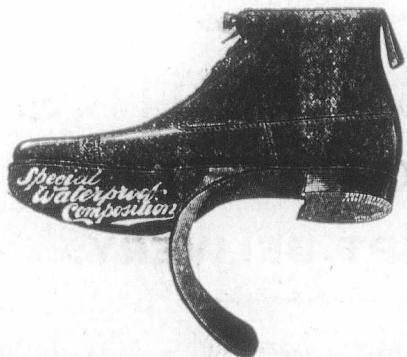
Patentees of the celebrated brands.

The "PIONEER"  
The "STONEWALL"  
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Wholesale and Export

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HEAD OFFICE:

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Over 130 Branches  
throughout the United Kingdom.

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# Ralph Denton & Co.

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**NEWEST**  
**STYLES**

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**ALL PRICES.**

Take advantage of the New Preferential  
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Temple Street,

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of some of our  
principal Ranges.

Prices will surprise you.

Special Value in  
Men's Stripe Worsted Trousers  
from 5/11 upwards.

Cables:—  
**Loyalty, Bristol, England.**  
A.B.C. Code 4th Edition.

changed. Standard granulated is worth \$3.90. Other gro-  
ceries are unchanged under a fair demand. Some holders of  
dried and evaporated apples have lost considerable money  
this season. The cheapness and abundance of the green  
article have had the effect of greatly lessening their sales  
and commission merchants in many instances have sold  
the evaporated product that cost 6 1/4c to 6 3/4c per pound at  
5 1/2c. Some holders, however, are maintaining their former  
prices, expecting to realize at least what they paid for them.

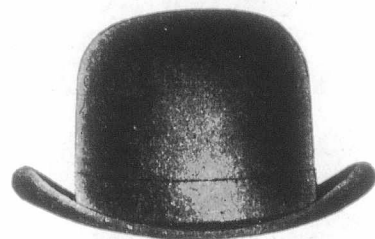
**HARDWARE AND METALS.**—Discount on shot has declined  
from 22 1/2 to 15 per cent. In lead pipe the discount has  
been reduced from 37 1/2 per cent to 30. Pig lead is quoted  
higher at \$3.75. Zinc spelter per 100 lbs. is higher at \$6,  
while sheet zinc has been advanced to \$6.75. The price of  
Irwin auger bits has advanced, and they are now quoted at  
25 instead of 40 per cent. off.—There has been an advance  
of 10 per cent. in the price of screws in Canada, and 30 per  
cent. in the United States.—The prices of all kinds of brass  
valves have advanced and they are now discounted at 50  
per cent. The discount on pressed spikes has been changed  
from 22 1/2 to 20 per cent.—An advance has taken place in  
the discounts of fittings, which are now quoted at the fol-  
lowing figures: Malleable pounds, 20 per cent.; ditto unions,  
55 per cent.; ditto plugs, 50 per cent.; ditto brushings, 50  
per cent.

**LEATHER AND SHOES.**—Manufacturers are pretty well  
through cutting for uppers and black leather is, as a re-  
sult, quiet in movement. Sole leather has been selling bet-  
ter during the past week, locally, while the export demand  
is greater than ever. This is causing some lines here to be  
quite short and jobbers are unable to satisfy all demands.  
Prices hold firm. The boot and shoe trade is reported very  
satisfactory, the greater varieties in ladies' wear necessi-  
tating the handling of more stock than economical retailers  
had need of in former seasons.

Telegraphic Address: INDUSTRIA, BRISTOL."

## BETTY BROTHERS & CO.,

28 & 30, Victoria Street,  
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### Felts, Silks, and Caps.

**PROMPT DELIVERY.**

Sole Manufacturers extra light, easy fitting  
Silk Hat. Pliable Consol. Price Lists upon  
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prices  
Canadian  
pork, \$23  
\$23; fine  
in 20-lb.  
8 1/2 to 9c  
\$2.05; GI  
lb.; ham  
25.—Prov  
to-morrow  
July, \$17  
\$9.82 1/2;  
July, \$9.  
prices w



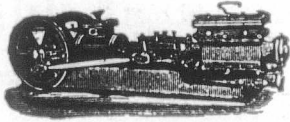
Telegrams: "NEILL, ST. HELENS."

Telephone: "No. 20, ST. HELENS."

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W. NEILL & SON, ENGINEERS, IRON & BRASS FOUNDERS, BOILERMAKERS.



SOAP, OIL, AND TAR SPECIAL PUMPS.

**SOAP PANS, TANKS,**

With all Fittings.

MOISTS.  
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**STEEL SOAP FRAMES**

The Best  
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**CRUTCHING MACHINES**

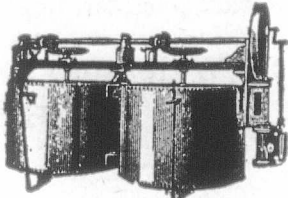
New Bar-Cutting and  
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Machines with Dies.

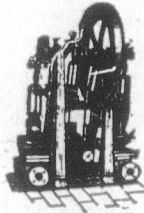
**GLYCERINE PLANT,**

With Fire or Steam Evaporation.



**SOAP  
COMPLETE PLANTS  
CHEMICAL**

All on Newest Design.

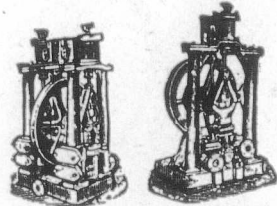


VERTICAL FRAME PUMPS FOR LIQUORS.

**BRASS AND IRON CASTINGS**  
OF EVERY DESCRIPTION.

**DRIVING, VACUUM,  
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CAMERON PUMPS. PILLAR PUMPS.

**FILTER PRESSES,**

In Cast Iron  
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**AIR COMPRESSORS,**

With Improved Valves.

Causticisers.  
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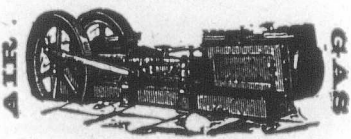
**MECHANICAL FURNACES,**

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Hoists, Cranes,  
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**GRINDING MILLS,**

Edge-Runner or Burr with Patent Necks.

**ACID**



AIR COMPRESSORS & BLOWING ENGINES.

ST. HELENS JUNCTION, LANCASHIRE, ENGLAND.

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PRICES AND PARTICULARS ON APPLICATION.

Special Prices to Canadians under the new Tariff

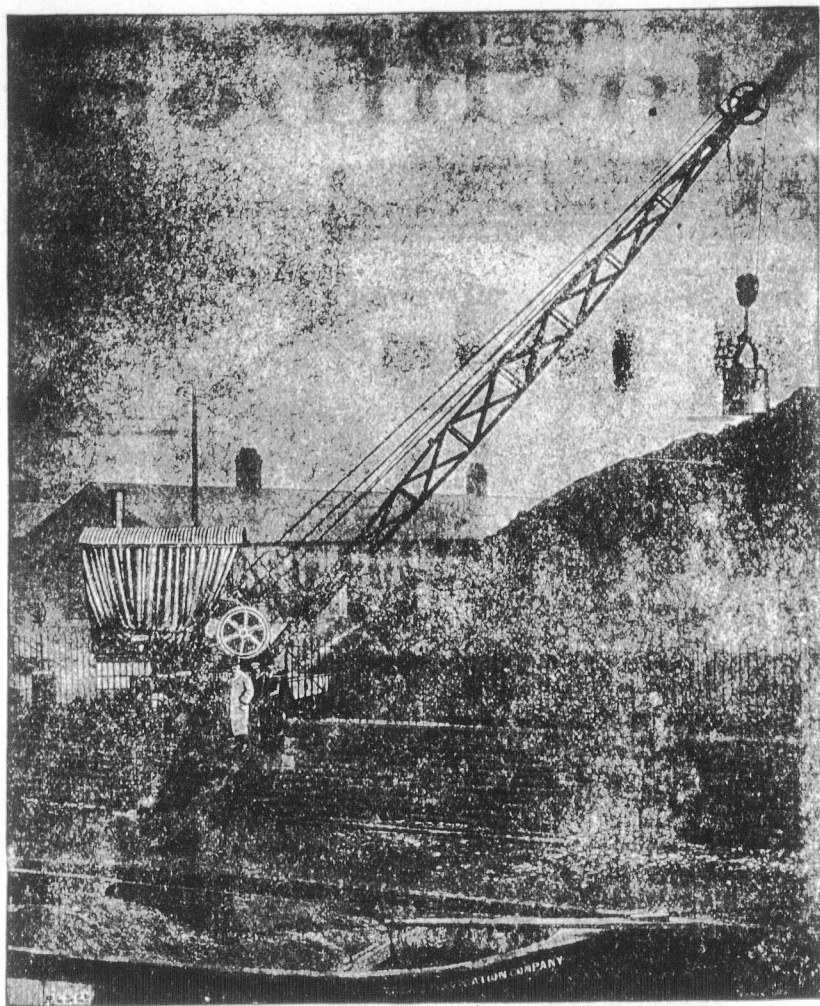
**MAPLE PRODUCTS.**—Supplies are arriving freely. Syrup in tins, wine measure, 60 to 70c; in wood, 6 to 6½c lb. Sugars 8 to 10c lb. as to quality. The outlook is for very light production owing to absence of frost, etc.

**OILS, ETC.**—Cod liver oil is the centre of attraction, prices advancing at a rapid rate. Present quotations are \$3 for Nfd., Norwegian process and \$4 to \$4.50 per gall. for Norway. Paints and paint oils, etc., are unchanged.

**PROVISIONS.**—Dressed hogs continue to interest the market by fully sustaining the advances noted in last report. Sales of country dressed are being made at \$9.40 to \$9.50 per 100 lbs. Abattoir, \$9.75 to \$10. Cured meats firmer, though prices have not been raised. Quotations:—Heavy Canadian short cut mess pork \$24; Canada short cut back pork, \$23 to \$23.50; light do., short cut clear pork, \$22.50 to \$23; finest kettle lard 20-lb. pails 11½c; extra pure lard, in 20-lb. pails, 10¾ to 11c; choice refined compound lard, 8½ to 9c; Boar's Head brand, in 20-lb. wood pails, \$1.95 to \$2.05; Globe at \$1.75 to \$1.85; 20-lb. tin pails, ¼c less per lb.; hams, 12 to 14c; bacon, 14 to 15c lb.—Chicago, March 25.—Provisions closed 2½c to 15c higher. Estimated hogs to-morrow, 34,000 head. Futures closed: Pork, May, \$17.95; July, \$17.15; September, \$16.87½. Lard, May, \$10.10; July, \$9.82½; September, \$9.82½. Ribs, May, \$9.82½ to \$9.85. July, \$9.50 to \$9.52½; September, \$9.40 to \$9.42½. Cash prices were: Mess pork, \$17.90 to \$17.95. Lard, \$10 to

\$10.12½; short ribs, sides, \$7.75 to \$9.85; dry salted shoulders, \$8.75 to \$8.87½; short clear sides, \$10.37½ to \$10.50. Liverpool, March 25.—Bacon, long, clear middles, light, firm, 62s 6d; long clear middles, heavy, firm, 53s; short clear backs, firm, 52s 6d. Lard, prime western, steady, 51s 6d; American refined steady, 51s 3d.

**WOOL.**—The second series of the London wool auction sales closed on the 24th inst. When the sales opened business was brisk, and merinos ruled unchanged from the January series. Later they strengthened, and gradually scored a 5 per cent. advance. Greasy merinos showed greater firmness at times. Scoureds advanced to 5 per cent. above the opening rates. Fine crossbreds were unchanged from the first series. Coarse grades of crossbreds declined ½ to ¾ per cent., but improved slightly near the close of the series. Cape of Good Hope and Natal prices were barely maintained at commencement, but strengthened and closed unchanged. Of the offerings 11,906 bales were withdrawn, 73,000 were taken for the home trade, 71,000 by the Continent, 6,000 by Americans, and 17,000 bales were held over for the third series. At to-day's sales 9,014 bales were offered. Competition was spirited, and fine grades were strong. There has been rather better business in the Boston wool market this week, largely made up of odds and ends and job lots. Prices are about the same, although there has been a shading of prices. Territory wools have been fairly active, with little change noted in prices. The local market is unchanged.



40 TONS FLOATING STEAM CRANE, AT LIBAU, RUSSIA.

# Floating Cranes

FOR  
HARBOUR CONSTRUCTION.

Jessop & Appleby Bros.

Leicester & London, Ltd.

London Steam Crane & Engine  
Works, Leicester, England,

22 Walbrook, E.C.,  
LONDON, ENGLAND.

Plant for Dock & Harbour Works  
a speciality.

PATENT REPORT

Owen N. Evans, solicitor of patents and expert, Temple Building, reports the following patents granted to Canadians recently: United States—Shoe polishing machine, E. Dagger; single trigger mechanism, J. J. Hewson; producing compounds containing silicon, oxy-

gen and carbon, E. G. Acheson; refractory material, E. G. Acheson; carriage shifter for type writers, J. S. Parmenter; rail bond for electric railways, T. Kerr; rail coupling for electric railways, T. Kerr.

The following complete weekly list of patents granted to Canadians in the following countries is supplied by Messrs. Featherstonhaugh & Co., patent solicitors, Canada Life Building—Cana-

dian Patents—J. Lapointe, shoe sewing machine attachments; J. W. Irwin, grain driers and coolers; E. Ellacott, salves; J. Bowron, artificial target traps; T. Nichol and W. H. Nichol, cartridge-loading machine; W. H. McCormick and R. D. McPhail, bicycle coaster brakes; T. Dobeson, wheels; J. T. McGregor and M. N. Todd, fare boxes; J. Berry, awning frames. American patents.—I. X. Berube, car-brake;

## HART & LEVY, Ltd.

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and  
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OF HIGH CLASS CLOTHING ONLY,  
FOR MEN AND YOUTHS.

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LATEST DESIGNS.

LIGHT, FLEXIBLE & DURABLE.

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— Charles Street —  
LEICESTER, ENGLAND.



Wholesale  
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Medium and Better Class  
**LADIES' BOOTS & SHOES.**

HIGHEST WORKMANSHIP.

GOODYEAR WELTED AND M.S.

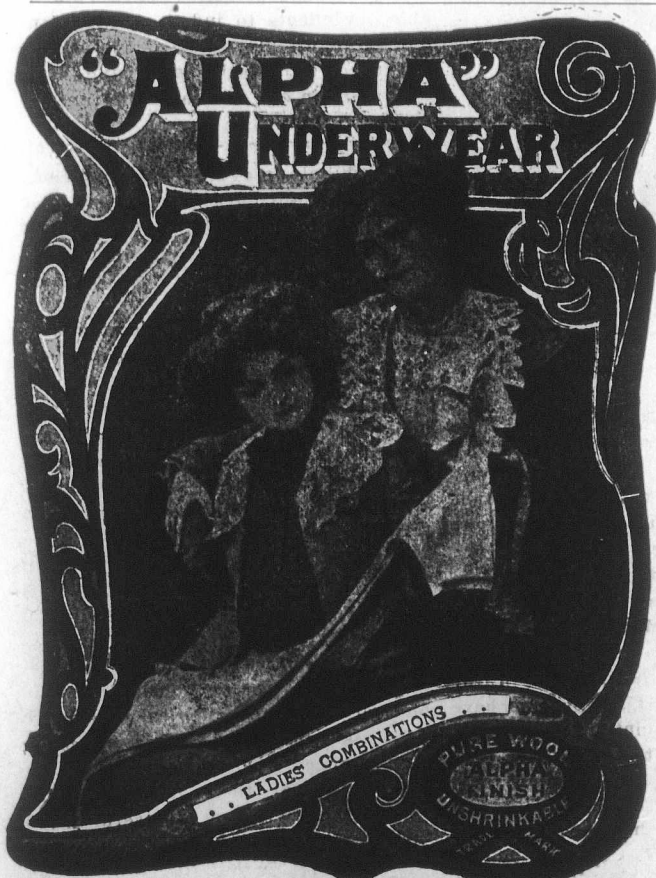
J. Farrar, air-brake; L. Gassard, tilt-  
ing-table polishing-truck; F. A. Moody,  
shirt-waist holder and skirt-supporter;  
F. H. Sleeper, engine; C. Wilkins,  
automatic water feed for boilers.

E. ANDREWS & CO.

With a record of almost a century in  
the supplying of all parts and accesso-

ries for the manufacture of boots and  
shoes, the well-known house of Messrs.  
E. Andrews & Co., of 178 Whitechapel  
Road, and East Mount Street, London,  
E., is now compelled through constan-  
tly enlarging business to issue more  
extensive catalogues and these in in-  
creased numbers to meet their more  
varied requirements. A copy of this  
firm's latest catalogue, before us, con-

taining over 200 pages, is replete with  
descriptions, prices and illustrations  
of all the parts which go to make up all  
kinds of boots and shoes, all the hand  
tools and supplies needed, all the vari-  
ous kinds and weights in leather, rub-  
ber heels, iron heel plates, toe plates  
and toe caps, nails, etc etc. Each de-  
partment in this varied list is kept  
catalogued separately, and indexed in  
such manner as to make of this book a  
complete guide for all interested.



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Moderate in Price  
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**"ALPHA"**  
**Underwear**

WHOLESALE ONLY FROM

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Price Lists, Illustrated Booklets, Circulars,  
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Telegrams: "HANDEL," Leicester.

LADIES' SKIRT KNICKERS.

# HALL & EARL,

## Braunstone Gate, LEICESTER, England.

MANUFACTURERS OF

Cardigan Jackets,  
Ladies' Dress Skirts,  
Ladies' Under Skirts,  
Ladies' Bloomers,  
Ladies' Gymnasium Dresses,  
Ladies' Bathing Dresses, etc., etc.



Special terms for Canadians, under the New Preferential Tariff.

That the firm who go to such trouble to so compile and complete an illustrated list so comprehensive as this, together with illustrations of all the various boots and shoes for men, women, and children, stand out prominently as representative manufacturers in these lines, need not be proven here, for even in Canada the firm name of Messrs. E. Andrews & Co. is well known by many representative dealers. Of recent years this firm have added the manufacture of boots, shoes and leggings to their lines and starting out with the firm determination that no inferior or shoddy material should ever find place in any

and shoes in our leading cities has been gradually increasing of recent years. This despite the heavy duty. The Canadian public recognize in English-made goods of any and all kinds a superiority in finish, a durability in wear not found in the manufactures of other countries, these at once setting the mind at rest as to their intrinsic merits. With such the case—and it is known to every school-boy and proven to him as he grows up—where, we ask, is the obstacle to a large and lucrative trade in English boots and shoes being done throughout the Dominion? True, there are many home manufac-

turers of boots and shoes, large and small, yet if these capable Canadian manufacturers can cover the whole ground why is it that they are not doing it? This, then, has been our contention all along. If Canadians are to buy a good proportion of their boots and shoes from outside makers, as it is being proven every day they are doing, what is to hinder those of English make supplanting those made in the United States? The U. S. makers have not even a single point in their favor. They have simply started in here, and naturally enough those dealers who handle U. S. stock exclusively use all their eloquence in their behalf. The

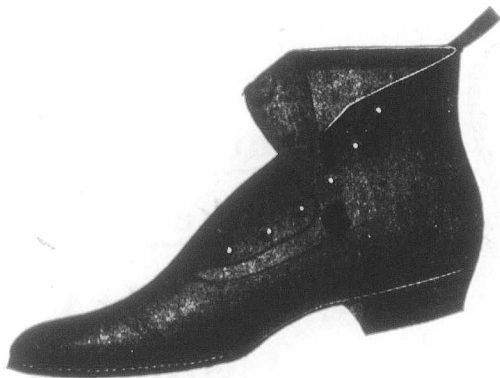
duty on the U. S. goods is far greater; the freight charges exceed the ocean rates on English make, while the latter are generally acknowledged to be more durable and as good in finish and design.

From a page of Messrs. E. Andrews & Co.'s catalogue we take the following:

**Closed Upper Department.**—We are noted throughout the Kingdom for the excellent quality, style and finish of our uppers, and we intend to retain the good name we hold by doing our utmost to keep this department thoroughly up-to-date. A perusal of this list followed by a sample order—or, better still, a personal visit—will enable our clients to judge of the splendid value we give, and of the varied nature of our stock, comprising as it does close on one thousand different varieties.

**BOOT Department.**—This department, although only in existence a short time, is already showing a steady and material increase, and we attribute this solely to our working it on sound, practical lines, and to our refusal to have anything to do with cheap, shoddy stuff. Two important points.—We guarantee all boots to be made from solid leather throughout, and all toe-capped boots to have whole vamps through to toe. These two important points will, we feel sure, be appreciated by all those requiring thoroughly good, sound boots upon which they can rely.

**Bespoke Orders.**—Special pairs of uppers and ready-made boots (men's, women's and children's) can be obtained to order, cut to any pattern or measure. The increasing number of specials ordered, is, we consider, infallible proof that the practical care taken by us is appreciated. We keep copies of all orders received, so that we are able to repeat them in every detail even after the lapse of several years. Special pairs of uppers require two



of their productions, have already achieved a distinction in this regard, for which many older manufacturing boot and shoe firms are still striving.

A feature of this firm's productions which has attained much distinction is shown in their manufacture of capped boots without toe joins, in guaranteed solid leather throughout.

The recently-changed tariff admits of goods of English make entering Canada at a reduction of one-third from the regular duty, a strong incentive to increased trade between the two countries. The sale of United States boots

turers of boots and shoes, large and small, yet if these capable Canadian manufacturers can cover the whole ground why is it that they are not doing it? This, then, has been our contention all along. If Canadians are to buy a good proportion of their boots and shoes from outside makers, as it is being proven every day they are doing, what is to hinder those of English make supplanting those made in the United States? The U. S. makers have not even a single point in their favor. They have simply started in here, and naturally enough those dealers who handle U. S. stock exclusively use all their eloquence in their behalf. The

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# The Brook Manufacturing Co.

Clarke Road,  
Northampton, - Eng.



—MANUFACTURERS OF—

Ladies' Gowns,  
and Skirts,

For the Canadian market, 33½ p.c.  
preference under the New Tariff.

clear days to obtain. Long work about five days, and boots about seven days.

Established 1820. The house of today and to-morrow. The universal house for every adjunct to the trade. A boon to all. Capped boots without toe joins, and guaranteed solid leather throughout. Boots and shoes, uppers, leggings, leather, mercury, grindery, polishes and all trade sundries. Honest goods, rockbottom prices. Personal attention. Special attention given to shipping orders. 178 Whitechapel road, and East Mount Street, London, Eng.

### TESTS FOR PURITY OF LINSEED OIL.

The guiding idea of this article has been to avoid technicalities as much as

possible, confining it to practical matter that pertains to tests for purity of linseed oil. No attempt has been made to repeat extracts from text books from the chemical standpoint, nor is it necessary to give a long history of the origin of the adoption of linseed oil for paints and varnishes. The well-known fact that no substitute for linseed oil as a medium or vehicle for paint and varnish has yet been discovered, says the Painters' Magazine, need scarcely be dwelt upon. So far, excepting in rare cases the painter, the paint maker and the varnish manufacturer have always found it to their best interest to return to the use of the pure, unsophisticated article, and to shun the so-called linseed oil substitutes or paint oils as a burned child does the fire. That this is true is evidenced by the

specifications of the principal railroad systems and government departments, to say nothing of the great industrial establishments and constructors of buildings and other exposed structures.

Such a large body of technical and practical men cannot possibly err in such a way as to specify pure linseed oils in paints and varnishes if something more durable had been found to serve their purpose.

Therefore, as it may be taken for granted that the consumption of linseed oil will increase rather, we believe that the consumer will find useful some practical hints on its use and its quality and value, as well as the method of making simple tests of its purity. The consumer of linseed oil should be careful to buy his oil, if possible, in barrel quantities, and see that the crusher's brand appears on the

# Thomas Ashby & Sons,

East Bond Street, - LEICESTER, Eng.

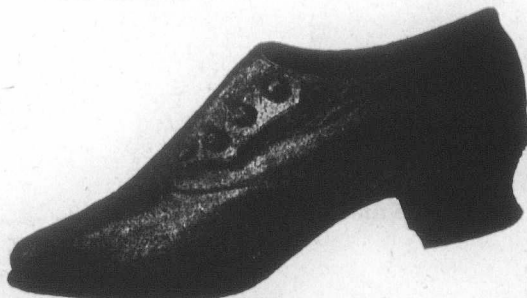
—MANUFACTURERS OF—

High and Medium Styles of **BOOTS** and **SHOES**.

33½ p.c. cheaper than other Countries, under the New Canadian Preferential Tariff.



Telegraphic  
Address:  
Modern,  
**LEICESTER.**



LIABILITIES.		Capital	Capital	Capital	Reserve	Dividend	Notes	Bal. due to	Balance	Deposits by
Bank Statement to Govt.		Authorized.	Subscribed.	Paid up.	Fund.	Rate p. c.	Circulation	Dom. Govt.	due to	payable on
Month ending Feb. 28, 1908						p. annum.		adv'ce for	Provincial	demand
								credits, &c.	Govts.	in Canada.
1	Bank of Montreal .....	\$14,000,000	\$12,484,000	\$12,437,300	\$8,400,000	10	\$8,107,172	\$2,171,200	\$4,566	\$22,822,750
2	Bank of New Brunswick..	500,000	500,000	500,000	750,000	12	485,879	40,806		784,091
3	Quebec Bank .....	3,000,000	2,500,000	2,500,000	800,000	6	1,501,499	22,834	94,000	3,164,379
4	Bank of Nova Scotia.....	2,000,000	2,000,000	2,000,000	3,000,000	10	1,881,550	244,995	1,995	5,153,637
5	St. Stephen's bank.....	200,000	200,000	200,000	45,000	5	132,300			108,224
6	Bank of British N. America	4,866,666	4,866,666	4,866,666	1,998,000	6	2,307,715	9,085	8,389	4,864,531
7	Bank of Toronto.....	3,000,000	2,500,000	2,500,000	2,600,000	10	2,249,971	37,674	202,051	5,163,362
8	Molson's Bank.....	2,500,000	2,500,000	2,500,000	2,250,000	9	2,363,140	31,435	67,788	4,238,248
9	Eastern Townships Bank	2,000,000	2,000,000	2,000,000	1,200,000	7	1,360,325	20,750	9,766	1,161,102
10	Union Bank of Halifax...	1,705,900	1,205,900	1,205,900	325,000	7	1,072,026			849,936
11	Ontario Bank .....	1,500,000	1,500,000	1,500,000	425,000	6	1,388,058	19,609	350,751	2,061,794
12	Banque Nationale.....	2,000,000	1,500,000	1,499,565	350,000	6	1,446,459	16,657	78,555	1,304,491
13	Merchants Bk. of Canada	6,000,000	6,000,000	6,000,000	2,700,000	7	4,293,305	179,358	874	5,299,498
14	Bank of Province du Can.	1,000,000	871,637	819,248		3	643,569	18,271	50,000	185,895
15	People's Bank of Halifax	800,000	700,000	700,000	300,000	6	670,026			531,616
16	People's Bk. of N. Bruns'k	180,000	180,000	180,000	165,000	8	160,365	8,447		103,130
17	Bank of Yarmouth.....	300,000	300,000	300,000	50,000	5	69,744	7,335		35,760
18	Union Bank of Canada....	3,000,000	2,250,000	2,248,440	650,000	7	2,272,006	4,280	1,418,702	3,931,117
19	Canadian Bk of Commerce	8,000,000	8,000,000	8,000,000	2,500,000	7	5,967,918	140,692	355,470	11,439,466
20	Exchange Bk. of Yarm'th	280,000	280,000	266,896	50,000	5	134,618			28,180
21	Royal Bank of Canada.	3,000,000	2,758,900	2,538,240	2,538,240	8	1,841,573	106,830	50,000	3,133,768
22	Dominion bank.....	3,000,000	2,995,450	2,956,851	2,956,851	10	2,639,103	29,455	199	6,700,851
23	Merchants Bank of P. E. I.	500,000	300,013	300,013	205,000	8	241,963			460,069
24	Halifax Banking Co'y....	1,000,000	600,000	600,000	525,000	7	573,210	7,813		660,197
25	Bank of Hamilton.....	2,500,000	2,000,000	2,000,000	1,600,000	10	1,864,745	23,409	395,680	4,229,939
26	Standard Bank of Canada	2,000,000	1,000,000	1,000,000	850,000	10	909,505	20,663	182,366	2,525,768
27	Banque du St. Jean.....	1,000,000	500,200	265,057	10,000	6	161,823		17,797	25,476
28	Banque d' Hochelags.....	2,000,000	2,000,000	1,999,000	950,000	7	1,503,633	20,041	88,619	1,812,759
29	Banque de St. Hyacinthe	1,000,000	504,600	339,465	75,000	6	301,775		18,702	51,930
30	Bank of Ottawa.....	3,000,000	2,392,700	2,221,660	2,064,494	9	1,959,822	37,944	769	2,383,528
31	Imperial Bank of Canada	4,000,000	2,997,400	2,964,794	2,520,076	10	2,471,286	81,180	271,870	6,370,953
32	Western Bank of Canada	1,000,000	500,000	434,889	150,000	7	394,430			407,088
33	Traders Bank of Canada	1,500,000	1,500,000	1,500,000	350,000	7	1,430,850		115,660	2,177,032
34	Sovereign Bank of Canada	2,000,000	1,300,000	1,286,565	271,036	Nil.	817,690			1,060,181
35	Metropolitan Bank.....	2,700,000	1,000,000	1,000,000	1,000,000	Nil.	75,500		100,000	119,626
Total.....		86,332,566	74,688,466	73,591,509	45,023,697		55,746,498	3,280,267	3,966,009	105,804,362

Return of Canadian Bank of Commerce. Amount under heading "Other assets not included under foregoing heads," includes gold bullion. Return of Bank of British North America. Amount under heading "Other assets not included under foregoing heads" includes bullion. The figures for the Dawson City Branch are taken from the last returns received, viz.: 14th February, 1908.

package. Nor should he be led astray by an offer to sell him linseed oil below current market prices. If he desires to make use of boiled linseed oil, he should insist on being served with no other than kettle-boiled pure linseed oil. Such boiled oil can be readily procured from reliable crushers at a slight advance over and above the price of raw linseed oil. If bung-hole boiled oil is good enough for him, he can produce it himself by adding one gallon of liquid drier to nine gallons raw oil and pocket the difference. But kettle-boiled oil is the only proper article to use, where raw oil is undesirable, because all moisture has been driven off and it has been rendered somewhat heavier bodied during the process of boiling, while bung-hole boiled oil, so-called

from the mixing process, has decreased in body because of its admixture with the liquid drier.

Linseed oil, if pure, should weigh very closely to 7¼ pounds per gallon of 231 cubic inches in the crude or raw state, and a good fire or kettle-boiled linseed oil about 7 pounds 13 ounces to 7 pounds 14 ounces per gallon. The commercial custom, however, is to sell linseed oil by the gallon, taking it at 7½ pounds. Hence, when a consumer pays for 100 gallons of oil, he really only receives 750 pounds, or not quite 96¼ gallons. This custom is so well established that in a test case, several years ago, the courts decided against the plaintiff, who contended that the defendants, a prominent firm of oil crushers, had damaged their

finances to the amount of many thousands of dollars by that practice.

It is a well-known fact that well-settled raw linseed oil, free from foots and moisture, is better adapted for exterior work especially when in connection with strongly basic pigments, such as red lead, chrome yellow, etc., than boiled linseed oil, and that its life is longer, while for neutral or inert pigments, such as Indian red, Venetian red, Tuscan red, dropblack, lampblack, etc., kettle-boiled linseed oil is to be preferred, giving better drying qualities and better lustre to the paint, and holding its gloss longer, because such boiled oil may be considered linseed oil varnish, though containing no gum. By following these hints the painter will have durable results, as he

# ORSON, WRIGHT & SONS,

62 and 63 Basinghall St., LONDON, E.C., and South Wigston, LEICESTER, England.



Makers of Fine and Medium

## LADIES' FOOTWEAR.

Unequaled for Comfort, Style and Durability, under the New Canadian Preferential Tariff.



BANKS. Liabilities—Continued.	Dep. by public pay. after no notice on fix'd day in Can.	Deposits elsewhere than in Canada.	Loans from Banks in Can. secu'd	Depo. made by and Balances Due other Bks. in Can.	Balances Due other Bks or agts in U. K.	Balances Due bks or agts not in Can. or U.K.	Other Liabilities.	Total Liabilities.
1 Bank of Montreal .....	\$41,079,598	\$23,237,873		\$713,523			\$266,386	\$ 98,408,072
2 Bank of New Brunswick..	2,298,757			92,608				3,701,643
3 Quebec Bank .....	4,070,729			152,666	210,595		1,918	9,218,628
4 Bank of Nova Scotia.....	11,728,183	2,158,167		272,522		283,036	4,695	21,728,763
5 St. Stephen's Bank.....	220,694						2,451	469,983
6 Bank of British N. America	8,233,500	1,895,134		94,532		76,150	9,685,901	27,114,937
7 Bank of Toronto .....	10,661,256			840,777	73,794	4,905	577	19,234,371
8 Moisons Bank.....	12,161,817			256,819	199,211	165,930		19,479,891
9 Eastern Township Bank..	6,183,021				103,576			8,338,542
10 Union Bank of Halifax ..	4,222,004	139,812		42,152	528,402		51,163	6,912,277
11 Ontario Bank .....	6,888,241				437,338	147,859		11,298,702
12 Banque Nationale .....	4,090,791			11,688	19,088			4,861,681
13 Merchants Bk. of Canada..	17,043,354	28,668		908,142	916,527		2,392	28,671,616
14 Banque Provin'le du Can.	867,181		703,267	172			249,284	2,717,631
15 People's Bank of Canada..	1,979,526			6,221	115,357		21,936	3,338,553
16 People's Bk. of N. Bruns'k	284,210			29,453			812	585,909
17 Bank of Yarmouth.....	342,589				8,019			466,724
18 Union Bank of Canada..	6,946,050			684		40		14,572,880
19 Canadian Bk. of Com'ce	32,551,917	7,478,512		60,001		97,215	2,338	68,093,527
20 Exchange Bk of Yarm'th	196,986		25,000			1,660	1,402	387,848
21 Royal Bank of Canada ...	9,413,296	1,267,244		24,480	366,175	130,286	1,515	16,385,171
22 Dominion Bank .....	16,463,208				159,990			25,992,807
23 Merchants Bank of P. E. I.	515,077				2,143			1,235,446
24 Halifax Banking Company	3,076,495			5,878	212,664		16,204	4,537,415
25 Bank of Hamilton .....	10,940,251			20,570	771,428		280	13,246,249
26 Standard Bank of Canada.	7,751,505				90,100			11,479,909
27 Banque de St. Jean .....	275,085						3,096	453,278
28 Banque d'Acadie .....	5,667,634			953	271,249	19,111	89,093	9,473,094
29 Banque de St. Hyacinthe..	808,381		40,816					1,221,605
30 Bank of Ottawa .....	9,136,502			1,267	8,089	1,666		13,533,989
31 Imperial Bank of Canada.	12,787,393			83,312				22,015,976
32 Western Bank of Canada..	2,516,770						16,819	3,335,099
33 Traders Bank of Canada..	8,160,453			50,002	88,075			12,080,439
34 Sovereign Bank of Canada	1,590,973			332			37,514	3,602,691
35 Metropolitan Bank.....	224,333							522,461
<b>Total .....</b>	<b>261,377,760</b>	<b>36,145,405</b>	<b>769,083</b>	<b>3,672,029</b>	<b>4,576,815</b>	<b>976,447</b>	<b>10,417,519</b>	<b>486,232,273</b>

Eastern Townships Bank bonus of one per cent. equal in all to a dividend of 8 per cent. per annum.  
Bank of Toronto bonus of one per cent. equal in all to a dividend of 11 per cent per annum.

does not need to overdose his paints with driers, the nature of which, in most cases, is a sealed book to him. For priming new woodwork, for instance, no matter of what nature the pigment may be, none other but good raw linseed oil should be employed as the medium for spreading, nor should any but pure raw linseed oil be used for thinning red lead for priming ironwork. In short, the painter, who values his reputation and expects to succeed in business, will not stoop to the practice of purchasing substitutes for linseed oil or make use of rosin oil, fish oil, mineral oil, cottonseed or corn oil. There is no doubt that in the present state of the linseed oil market there is a great temptation to make use of these cheaper oils, and while they may serve the purpose for rough

and cheap work, there is no reason why the consumer should not use them and buy them under their own name instead of having them palmed off on him as linseed oil.

1. By the Taste.—Pure raw linseed oil placed on the tongue has a peculiar bland taste, finally creating a slight irritation.

If mixed with fish oil, even in small proportions, the taste becomes nauseating; with mineral oil or rosin oil, the taste is such that the sensation will adhere to the tongue for a day or two. (This cannot be described exactly, but it is a sort of taste that may be likened to the sensation of inhaling the odor or crude petroleum or coal tar, very irritating to the throat.) If mixed with corn oil, the taste is nearly sweet and rather pleasant. With cottonseed oil,

it is somewhat like lard, though not as pleasant

2. By Rubbing Briskly Between the Hands. (Odor).—Pure raw linseed oil when briskly rubbed between the palms of the hands must heat quickly, give a sort of whitish lather and emit the characteristic odor of linseed meal. When adulterated with fish oil, the odor is nauseating in the extreme, no matter how much the fish oil in the mixture has been deodorized. With rosin oil or mineral oil, the odor is certain to reveal the characteristics of either of these on the hands becoming warmed up by friction. With corn oil the mealy odor cannot be mistaken, and with cottonseed oil the lardlike smell will be apparent.

3. By Color and General Appearance.—Pure raw linseed oil when placed

# Cowling & Company,

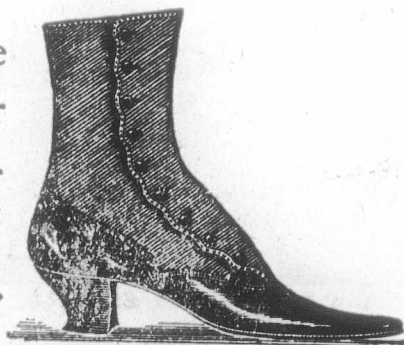
MANUFACTURERS OF

## Ladies' High Class Boots and Shoes.

LEICESTER, ENGLAND.



We make only the Highest Grades, under the New Canadian Preferential Tariff of 33 1/3 p.c., in favour of Canada.



BANKS.	ASSETS.	Specie.	Domini'n Notes	Deposits with Dom Gov't, for s'c'rity of note cir.	Notes & Cheq. on other bks	Loans to oth'r bks. in Can. secured	Dep.m'de with&bal due from other bks. in Can.	Due from Bks or Ag in U. K.	Bal. due from bks not in Can or UK	Dom and Prov Gov Securitie's	Can. Mun. Sec. & other Pub Sec. not Can.	Railway & other bds deb & stocks	Call Loans on Bonds and Stocks in Can.	Call and short ins. not in Canada.	BANKS Assets, c
1	Montreal.....	\$2,587,538	\$3,270,886	\$380,000	\$1,536,185	.....	12,839	\$2,035,145	\$2,359,210	\$ 435,697	\$ 288,948	\$7,139,253	.....	29,714,084	1
2	N. Brunswick	147,971	148,558	25,000	74,538	.....	109,746	23,909	304,429	169,325	88,202	173,298	635,624	825,000	2
3	Quebec.....	291,222	620,244	92,800	212,275	244,502	55,715	.....	58,517	201,060	223,267	581,758	2,362,030	190,000	3
4	Nova Scotia.	1,311,190	1,614,413	98,182	786,569	.....	80	29,518	931,197	293,340	1,081,499	2,509,098	2,799,348	2,952,391	4
5	St. Stephen's	13,245	13,000	.....	7,398	.....	35,575	169	51,532	.....	.....	.....	.....	.....	5
6	B. N. A.....	645,596	1,250,840	131,966	345,592	25,000	33,667	101,465	35,044	972,134	1,433,615	337,585	3,061,111	2,132,585	6
7	Toronto.....	633,124	1,346,650	110,000	448,404	.....	1,363	.....	571,997	236,060	34,028	2,681,116	2,585,633	650,000	7
8	Molsons.....	389,766	933,983	121,000	686,348	.....	186,580	946	474,756	328,769	966,426	1,353,835	1,989,161	.....	8
9	E. Townships	143,428	158,081	80,000	177,230	.....	315,501	.....	394,831	180,073	272,700	87,262	1,276,395	.....	9
10	Union Hfx..	114,584	569,261	66,171	147,246	.....	1,701	.....	111,561	646,987	280,047	174,147	442,992	.....	10
11	Ontario.....	113,919	325,925	70,000	325,200	.....	68,875	.....	67,168	50,000	226,466	1,270,081	815,736	.....	11
12	Nationale...	90,789	287,777	70,000	301,722	.....	64,477	.....	101,486	35,000	.....	.....	432,485	.....	12
13	Merchants...	456,580	1,222,844	211,000	1,141,934	458,765	3,218	.....	202,707	981,339	852,075	4,732,449	5,278,308	3,921,549	13
14	Provincial...	12,952	30,145	34,808	89,350	.....	128,876	3,805	15,774	.....	.....	277,100	684,429	.....	14
15	People's Hfx	73,869	174,992	35,000	86,203	.....	15,796	.....	16,076	119,895	45,892	.....	97,991	.....	15
16	People's N.B.	7,158	19,276	8,000	10,856	.....	6,329	5,247	9,144	36,347	5,000	2,300	.....	60,000	16
17	Yarmont....	24,434	6,338	4,190	8,119	.....	3,028	.....	19,911	39,400	.....	15,200	.....	.....	17
18	Union Can...	220,876	885,056	91,000	813,224	.....	66,270	12,432	63,275	.....	42,036	64,553	622,275	.....	18
19	Commerce...	1,149,475	1,683,748	350,000	2,326,794	.....	20,504	1,601,769	1,113,232	1,047,084	185,499	6,927,325	4,371,575	2,055,000	19
20	Ex. Yarmo'h	7,611	7,460	4,500	2,288	.....	79,085	.....	13,012	.....	20,060	182,200	.....	.....	20
21	Royal of Can	646,169	1,139,951	98,877	654,198	.....	61,241	.....	765,451	400,000	884,494	2,652,906	1,685,175	1,067,948	21
22	Dominion...	986,352	1,749,395	110,000	709,945	.....	309,222	.....	824,171	95,084	671,116	3,037,788	5,092,743	.....	22
23	Ment. P. E. I.	27,130	41,714	13,500	19,685	.....	54,367	.....	9,019	.....	.....	.....	352,960	.....	23
24	Halifax B. Co.	73,420	209,961	30,000	80,128	.....	81,755	.....	50,001	332,040	402,351	163,000	1,702,866	.....	24
25	Hamilton...	277,522	1,576,715	100,000	361,998	.....	731,325	.....	281,251	124,597	1,689,580	306,176	1,702,866	.....	25
26	Standard...	216,620	495,907	50,000	268,322	.....	174,554	.....	6,772	579,870	1,751,442	649,523	1,084,103	.....	26
27	St. Jean...	8,793	10,161	3,837	7,514	.....	57,672	.....	13,742	.....	.....	.....	1,105,453	.....	27
28	D'Hochelega	165,597	433,636	72,100	510,192	.....	64,502	7,187	449,045	767,958	438,889	3,000	1,735,401	.....	28
29	St. Hyacinthe	7,504	11,764	15,786	20,981	.....	37,734	.....	6,838	.....	.....	.....	16,868	.....	29
30	Ottawa.....	596,386	881,710	100,000	276,001	.....	399,156	.....	339,001	464,252	1,079,911	582,269	1,735,401	.....	30
31	Imperial...	672,414	2,614,133	120,000	777,790	.....	284,085	232,186	881,850	533,160	1,207,987	929,839	3,583,603	1,250,000	31
32	Western...	26,033	28,230	21,024	37,003	.....	658,319	15,982	11,696	1,016,611	504,208	220,056	1,971,555	.....	32
33	Traders...	174,872	895,291	70,000	241,904	.....	226,374	.....	215,577	686,875	4,788	1,178,629	1,612,783	450,000	33
34	Sovereign...	26,742	242,263	5,227	91,674	.....	20,452	.....	183,742	.....	.....	438,027	1,306,121	.....	34
35	Metropolitan	44,432	261,454	5,000	50,595	.....	16,892	20,990	41,811	.....	.....	.....	.....	.....	35
	Total....	12,484,817	5,169,582	2,797,166	13,116,128	728,267	4,522,169	4,090,740	11,100,956	9,915,568	15,016,879	38,659,771	48,639,724	44,668,557	Total.

in an oval tube or flask of flint glass should have a clear yellow color, neither leaning too much to greenish, nor to brownish. In cold weather, and immediately after transportation, it is well to allow a sample of the oil to settle in a warm place before making a test, because under these conditions it usually becomes turbid. When mixed with fish oil or with cottonseed or even with corn oil, color and appearance will reveal nothing, but with rosin or heavy mineral oil the color is usually much browner and darker than that of pure oil.

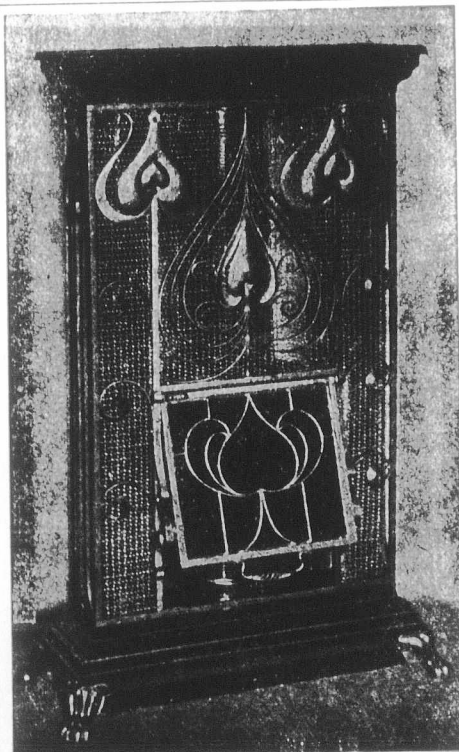
4 By Iridescence or Bloom.—The presence of mineral oil or rosin oil in linseed oil, even in the so-called de-

bloomed grades can be readily detected by dropping a small portion of the suspected oil on a strip of glass that has been painted with a strong black paint, preferably lampblack not too glossy and alongside of it a similar portion of pure raw linseed oil. No matter how small the percentage of adulteration may be, the sophisticated article will show a decidedly blue-gray color which in the case of mineral oil, in strong sunlight especially, will be very marked.

5. By Drying on Glass.—Pure raw linseed oil is taken as the standard and say ten drops are placed at one end of a long strip of glass of suitable width and ten drops of each of the samples to be tested are placed side by side,

each of them marked for identification. Now the strip of glass is placed in a vertical position, allowing each sample of oil to run down in a stream toward the other end, so that the surplus may drip off freely and the glass is kept in a temperature of between 60 and 70 deg F., depending on the thickness of the film, the pure oil will dry fairly hard and free from tack in from six to eight days; the samples, if adulterated with mineral oil, cottonseed oil or corn oil, according to their percentage, will require twice, perhaps three times as long, with fish oil not quite so long, and where rosin oil is present, even in small percentage, the sample will, even when apparently as dry as the pure linseed oil, soften up

and become... pressure... seed oil... bear rubber... when dry... 6. By raw linseed... freeze in... but will... deg. F... deg. F... seed at 6... heavy mi... true waln... to congea... low zero)... are placed... imbedded... crushed ic...



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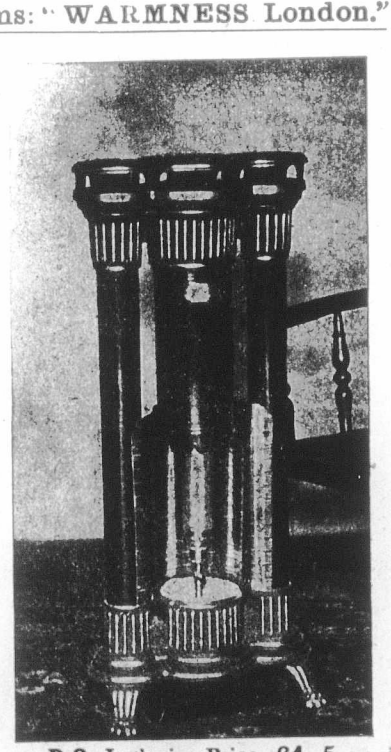
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1 Montreal	\$56,247,895	12,424,057	974,845	\$297,111	\$17,886	.....	\$600,000	.....	.....	\$120,350,880	\$2,562,000	\$2,579,063	\$4,135,407	8,176,645
2 N. Brunswick	2,407,835	220,807	34,422	3,519	.....	.....	43,245	.....	.....	4,935,434	446,463	147,155	199,237	493,774
3 Quebec	6,767,860	550,000	.....	46,574	57,846	30,589	224,628	53,730	.....	12,733,618	57,951	292,307	618,608	1,591,844
4 Nova Scotia	8,181,370	3,945,460	75,433	12,699	.....	.....	197,692	10,998	.....	26,850,885	297,024	1,347,827	1,630,421	1,888,136
5 St. Stephen's	520,394	.....	.....	13,691	52,263	.....	12,000	.....	.....	728,867	58,731	18,172	12,984	183,000
6 B. N. A.	14,966,180	5,320,953	85,160	117,942	8,419	28,750	641,777	4,260,468	.....	35,922,849	N11	859,088	1,139,466	2,444,745
7 Toronto	15,266,645	.....	.....	6,061	.....	.....	210,482	.....	.....	24,731,567	766,828	631,931	1,239,581	2,294,600
8 Molsons	16,537,656	.....	.....	116,085	173,440	49,921	300,000	11,617	.....	24,605,262	359,995	398,688	716,141	2,566,840
9 E. Townships	8,756,850	.....	.....	20,783	26,809	59,850	260,267	1,837	.....	12,211,310	164,606	144,467	167,308	1,396,960
10 Union Hfr.	5,899,254	174,331	107,961	24,617	490	.....	112,158	4,000	.....	9,060,799	415,285	134,877	627,571	1,072,026
11 Ontario	9,940,692	.....	.....	6,987	30,000	.....	125,000	.....	.....	13,436,053	62,507	117,000	289,000	1,888,068
12 Nationale	7,138,230	.....	.....	50,355	41,972	14,017	188,634	131,024	.....	8,996,652	624,067	91,300	1,239,581	2,444,459
13 Merchants	14,622,523	2,318,366	.....	317,700	19,465	52,607	819,945	91,211	.....	37,734,593	549,792	431,337	1,188,561	4,324,000
14 Provincial	1,706,749	.....	.....	19,401	24,341	7,612	130,000	150,433	.....	3,601,313	N11	14,147	30,635	705,169
15 People's Hfr.	3,534,775	.....	.....	17,165	14,430	51,844	60,126	2,654	.....	4,396,714	354,778	73,478	187,984	698,866
16 People's N.B.	789,083	.....	.....	4,360	.....	.....	13,500	.....	.....	966,608	84,117	7,234	180,365	16
17 Yarmouth	685,948	.....	.....	3,656	5,393	.....	8,000	.....	.....	833,840	42,489	25,376	17,159	72,964
18 Union Can.	14,836,290	.....	.....	29,467	45,181	24,858	463,843	3,100	.....	17,776,240	722,200	219,952	704,895	2,272,068
19 Commerce	36,566,268	6,632,562	1,063,503	354,991	170,180	181,757	1,000,000	226,341	.....	69,076,636	1,145,948	1,632,000	1,651,000	5,967,918
20 Ex. Yarmo h.	375,522	.....	.....	838	.....	.....	23,282	.....	.....	715,791	6,569	7,450	7,370	142,117
21 Royal of Can	10,796,699	452,852	108,330	49,374	2,460	26,112	60,000	10,000	.....	21,562,293	211,350	566,270	1,118,020	1,895,000
22 Dominion	18,284,457	.....	.....	41,346	44,062	13,571	435,133	12,023	.....	32,419,218	435,000	980,000	1,645,000	2,640,000
23 Mcht., F. E. I.	1,521,097	.....	23,862	9,276	835	.....	21,182	16,427	.....	1,757,474	104,995	26,049	38,488	253,503
24 Halifax B. Co	8,924,469	.....	.....	14,237	6,235	.....	2,440	19,000	.....	5,733,001	7,512	73,228	190,260	589,705
25 Hamilton	14,216,024	.....	.....	64,622	11,688	31,325	532,052	107,133	.....	22,119,879	132,429	278,859	1,282,428	1,883,000
26 Standard	8,119,645	.....	.....	25,306	.....	9,448	103,000	2,191	.....	18,502,707	260,352	216,120	409,400	910,975
27 St. Jean	617,470	.....	.....	32,586	.....	8,578	14,170	10,193	.....	754,715	16,125	8,100	9,000	165,082
28 D'Hochelega	8,224,749	.....	.....	65,801	47,562	39,452	170,425	97,521	.....	12,705,075	312,451	166,311	538,666	1,524,778
29 St. Hyacinthe	1,495,453	.....	.....	9,914	3,117	10,931	32,500	45,679	.....	1,681,328	80,765	7,752	15,248	314,956
30 Ottawa	11,370,805	.....	.....	107,692	7,749	30,122	136,748	.....	.....	18,057,209	295,537	594,732	885,642	1,959,822
31 Imperial	14,236,322	.....	.....	33,065	42,048	80,553	506,824	11,911	.....	28,027,857	168,894	670,064	2,710,548	2,501,165
32 Western	2,185,574	39,100	.....	1,762	14,987	14,655	1,820	14,815	.....	3,959,403	26,005	26,385	32,955	419,715
33 Traders	8,237,844	.....	7,000	8,771	10,152	.....	160,000	31,257	.....	14,113,805	39,222	175,830	800,100	1,489,966
34 Sovereign	2,063,691	.....	.....	11,634	.....	.....	43,014	5,624	.....	5,194,676	74,432	27,563	238,909	831,600
35 Metropolitan	723,218	.....	.....	305	.....	.....	60,081	.....	.....	2,520,903	28,559	43,800	221,800	78,500
Total	331,646,220	82,118,503	2,480,016	1,939,394	878,319	763,895	7,754,916	5,325,202	.....	613,950,954	11,425,679	13,068,213	24,944,668	56,496,818

and become tacky under moderate pressure by the finger. The pure linseed oil will be the only one that will bear rubbing by friction with the finger, when dry, without pulling off.

6. By the Freezing Test.—Pure raw linseed oil will not actually freeze in the coldest temperature, but will congeal at 27.5 deg. C (18 deg. F. below zero), fish oil at 32 deg. F. (freezing point), cottonseed at 6 deg. F., rosin oil at 20 deg. F., heavy mineral oil at zero, and only true walnut oil requires a lower point to congeal than linseed (22 deg. F below zero). Therefore, if the various oils are placed in bottles of similar size and imbedded in a freezing mixture of crushed ice and rock salt, the degree

of solidity in each sample will reveal its character. In winter, when the temperature is below freezing point, the test may be made by placing the bottles in the open air.

7. By Mixing with Dry Red Lead.—Weigh out or measure out a small quantity of dry red lead, a similar quantity for each sample of oil to be tested and mix each lot of red lead with an exactly similar quantity of the oils to the proper consistency for application, then apply with a fitch or sash tool a strip of each to a piece of iron and take note of the drying process. Also note the effect of the oils on the red lead that has been mixed. If mineral oil, fish oil, corn oil, or cottonseed oil be present, the red lead

stripe painted with these will not dry for a long time, nor will it adhere well to the iron, while the stripe with the pure raw oil will dry hard in less than two days and adhere tenaciously, while the mixture with the present of rosin oil will not work at all well, sometimes tending to harden the red lead paint in the pot before application. The red lead in the pots where the other oils were present with linseed oil will settle more quickly, but will not become as thick in as short a time as that mixed with the pure linseed oil. Red lead thinned for spreading with pure raw linseed oil and applied to iron, will dry hard like a cement, while the same red lead thinned with any of the other oils may, when apparently dry,

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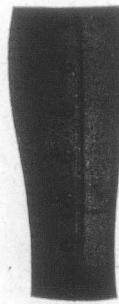
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Maker,

**A. E. MARLOW, Northampton  
ENGLAND.**

Made specially for Canadian Market, has no equal in the World.

be peeled off in shreds, showing that there is no cementing property in such red lead paint.

8. Determining Quantity of Adulteration.—This can be simply guessed at but not determined by simple practical tests above referred to, and it is really unnecessary, because anything over traces may be put down as intended or willful sophistication. If the consumer desires to do so, he can add these oils himself and then know exactly what he has done and what he may expect.

9. Nitric Acid Test.—The nitric acid test is really simple, but in the hands of the novice rather non-conclusive and sometimes misleading. Equal parts, say five cubic centimeters of the suspected oil and nitric acid of 1.40 specific gravity, are placed into a glass test tube or convenient bottle and shaken very thoroughly, then stood aside until two strata have formed in the tube on the separation of the oil and acid, which will take place in from ten to fifteen minutes and the color of the two strata is observed. When the oil is pure linseed, the upper stratum is a light cinnamon brown, the lower colorless in the case of raw oil, while in boiled oil the upper stratum may be a trifle darker, but the lower must also be colorless.

When adulteration with rosin oil, the upper stratum will be found dark olive to black, and the lower from straw to

orange, according to the percentage of rosin oil that may be present. If 50 per cent. is present, the upper stratum will be rather black, but as little as 10 per cent. will be revealed by the dark olive color in the upper stratum and the straw color of the lower one.

When fish oil is present, the upper stratum will vary from brown to a brown black, the lower one from a light to a dark orange shade, according to the quantity of fish oil. When linseed oil is mixed with cottonseed oil, the upper stratum will turn reddish brown, the lower one very pale yellow, more or less so, according to the quantity of cottonseed oil present.

### WHY HIRED MEN ARE SCARCE.

For some years past the cry has been growing stronger from all parts of Ontario that farm laborers are scarce; that the owners of land have to face a continually increasing difficulty in getting help. Agriculture seems to be the one industry in which a chronic shortage of labor is complained of.

There are several reasons for this. Farmers naturally look to their sons to take up the burdens of the land as they grow up. The sons, however, do not view the matter that way. A good percentage of them regard farming

as the most unattractive method of earning a living, and flock in to swell the congested labor markets of the towns and cities, whether as laborers, mechanics, professional men or what not.

Those who decide to stick to the land do not care to become appendages to the paternal acres. They leave in yearly increasing numbers for Manitoba and become successful farmers on their own account. More than that, most of the hired men who can save sufficient money, do the same thing.

The result is that the Ontario farmers have a hard problem to face—and they are facing it very unwillingly.

They are resorting to their old standby, the immigrant. But even here the remorseless logic of events is against them, and the settlers who come to seek a living in Canada do not stop off at their concession lines. They take through tickets for the West, where they eventually become employers of labor, instead of farm hands. Farmers are applying in great numbers to the Ontario Immigration Bureau for men, but the men are not available.

Mr. Thomas Southworth, the Ontario Director of Colonization, claims that this state of things is largely the result of the policy of the Dominion Government in sending the majority of the immigrants to the North-West,

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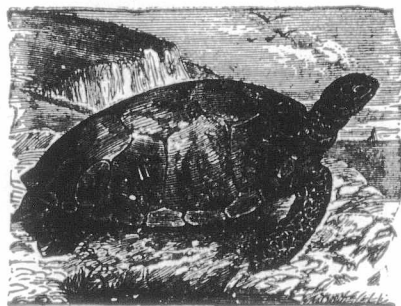


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For Invalids, Travellers, Dinner, Supper Parties and Luncheons, will often save a valuable life.

Easily Digested, Sustaining, Nourishing and the best food for Invalids, in fact unless Turtle Soup or Turtle Jelly have been administered, it cannot be said that the utmost has been done for the sufferer.



These preparations are guaranteed to be the product of the finest Imported Live Turtle, and vastly superior to any forms of Meat Extract.

The Soup is put up in pint tins, price, 5/- (exactly half the price usually charged) and in Glass Flacons, 7/- The Turtle Jelly is sold in 2/6 glass bottles, ready for use. Full instructions for use on each package. From Chemists, Grocers and Stores; or orders and remittances can be addressed.

The T. K. BELLIS TURTLE CO., Limited,  
15 Bury Street, ST. MARY AXE,  
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and suggests that the emigration agents in England are not doing their duty.

The officials at the Toronto office of the Immigration Bureau do not take quite the same view of the matter, nor does Mr. J. C. Hartney, of the Manitoba Immigration Office.

The real trouble, according to both these officials, is small pay and over work. Practically, the Ontario farmers are clamoring for men, who are expected to do two men's work for a boy's pay. Although the scale of wages for farm hands is much better now than it was a few years ago, it is still not high enough to induce men to work on farms if they can possibly find anything else to do.

The average Ontario farmer, it is pointed out, knows no hours save sunrise and nightfall. He expects to hire an active, able-bodied man for, say the five months from seeding to threshing, for anywhere between \$10 and \$20 a

month, as near the former as he can possibly make it. Even then the money is not paid at all regularly. The laborer is expected to worry along with an occasional dollar or two when he goes to town, until after harvest.

For this sum he is expected to work early and late six days a week, and do the chores on Sunday; live on poor rations, and waste as little time on meals and rest as the laws of nature will permit.

Then when winter comes, the fortunate hired man can perhaps get a job doing chores and anything else his boss can find for him, which is generally sufficient to keep him busy all day, as well as a late trip to "fix things up at the barn" before going to bed. or these services he may get as high as \$8 a month. Many are merely given their board and the promise of a job in summer.

Moreover, there is practically no demand for married men—particularly

married men with "encumbrances." The hired men are supposed in the vast majority of cases to live as humble dependents with their employer; wives and families are regarded as a mild sort of nuisance. Indeed, with the scale of wages he gets there is not much inducement to the hired man to enter the matrimonial field.

Of course, in many parts of the country the hired man can put in a winter cutting cordwood or sawlogs, or possibly get a job in the lumber camps; if the latter he can make fairly good wages.

Under these circumstances the immigration officials regard it as unlikely that the Ontario hired man will become more plentiful, or the exodus to Manitoba less marked until better provisions are made for him, both as to pay and accommodation.

Mr. J. C. Hartney takes quite the same view. He pointed out that it was not much good bringing settlers

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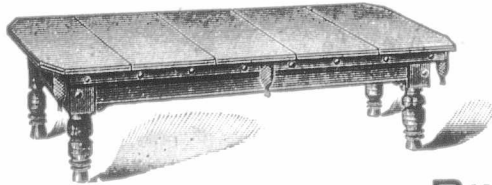
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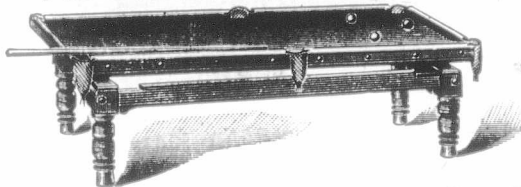
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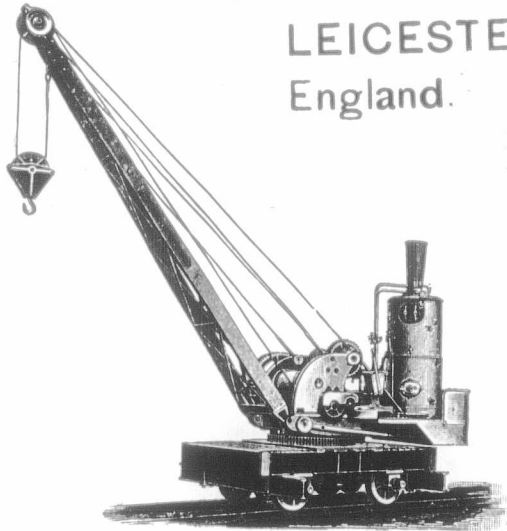


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*Cranes*

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Preferential Tariff, of 33 1/3 p.c.  
in their favour.

WIRES:

"LIFTING," LEICESTER.

here if they would not be content to stay, but go West as soon as they could save enough money. The lot of the farm laborer in Manitoba, he said, was very much better than that of his Ontario confrere in every way. Not only were his wages much higher, but his work was not so incessant, and there was ever before him the chance of saving a little money, taking up land, and pretty soon becoming in his turn a hirer of other laborers. In Ontario, he said, with low wages and high-priced land, there was no such incentive to ambition as this, and consequently a general desire to be anything else on earth but a farm laborer. He was receiving enquiries continually from all parts of Ontario as to the conditions of settlement in Manitoba, and expected to see a bigger rush there in the spring than ever.

Mr. Thomas Southworth, Director of Colonization, yesterday received a letter from W. T. R. Preston, Dominion Immigration Agent, which forcibly illustrates the arguments of the local immigration officials.

Mr. Preston calls attention to the desire of a large number of men in Eng-

land with families to come to Canada as farm laborers. He wants to know if Ontario can locate any of them, but Mr. Southworth says there is a great deal of difficulty in securing positions for men thus encumbered, because very few farmers can give them a separate cottage. An effort, however, will be made to locate as many of them as possible.

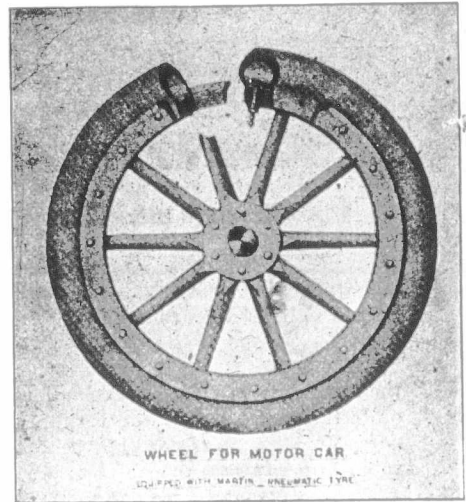
Mr. Preston also says he has received a number of enquiries from young men of well-to-do families, who are willing to come to Canada and work on farms for nothing, or next to nothing, so as to gain an experience in farming. When they have gained a knowledge of the industry farms will be bought for them by their parents.

These young men are not an unmixed benefit. By coming here and working practically for their board they lower the scale of wages for those who are trying to make their living at the work. Few of them ever purchase Ontario farms and settle here. By the time their apprenticeship is served they generally tire of the servitude, and either return to England, or strike for the cities, or else go West

**The Martin  
Pneumatic  
Tyre.**



For Motors and all  
kinds of Light and  
Heavy Vehicles.



WHEEL FOR MOTOR CAR  
EQUIPPED WITH MARTIN PNEUMATIC TYRE

**NO CREEPING.  
NO PUNCTURES.  
NO INNER TUBE.  
PERFECT  
RESILIENCE.**

Write for Particulars and  
Price Lists to

**THE SECRETARY**

**Martin Pneumatic  
Tyre Syndicate,**

LIMITED,

**SUFFOLK HOUSE,  
LAURENCE POUNTNEY HILL,  
LONDON, E.C., Eng.**

Telegrams: "PENSATIVO," London.

**Has Beaten all Records, or  
Enduring Qualities.**



Telegrams—  
DICOTTO, "LONDON." ]

Telephone  
No. 4168 Av.

# DICK'S "Imperial" Anti-Fouling Composition.

As Used by ADMIRALTY and LEADING COMPANIES.

**"ELASTIKUM"** FOR ALL WEATHER WORK, INSIDE AND OUT. VERY DURABLE AND LASTING.

**"JAPLAK"** QUICK-DRYING PAINT FOR HOLDS. GUARANTEED TO PREVENT PITTING OR OXIDISING.

## Dick's Marine Engine & Cylinder Oils,

AS USED BY WHITE STAR, CASTLE, ORIENT, BRITISH INDIA, AND OTHER LEADING LINES.

Sole Proprietors and Manufacturers—

**W. B. DICK & CO., LTD., 60, ST. MARY AXE, LONDON, ENG.**

**LAVENDER WHARF, ROTHERHITHE.**

**BRANCHES: LIVERPOOL, GLASGOW, CARDIFF, NEWCASTLE AND HAMBURG.**

## WE ARE STILL LEADING THE WAY WITH BRITISH SHOE FINISHES

Royal-Oak Stain for Sole Finishing.  
British-Oak Russet for Sole Finishing.  
Rapid Brown for Heels and Edges.  
New Process Black for Heels and Bottoms.  
Edge Inks, Fake, Heel Balls, Waxes, &c.

**We Excel in these Lines.**

Write Direct or through your shipper to

### International Shoe Findings, Lt'd.,

MANUFACTURERS OF **Stain, Ink, Waxes, &c.,**

TELEGRAMS: "Blacking, Leicester." **Gray Street Mills, LEICESTER, Eng**

Special prices to Canadians under the New Tariff.

where, with cheaper lands, they can make greater profits.

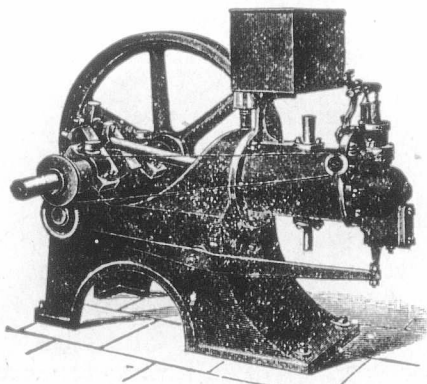
The general position is worrying the immigration officials not a little, but they readily agree that it is not likely to improve until the farmers make better provision in wages and accommodation for their laborers.

FENLON & SON.

This firm of manufacturers of instantaneous water heaters, radiators, etc., have acquired wide popularity through their new patents. They have proven to the world that waste and want have been the order of living since the first modern dwelling was inhabited. They have shown conclusively that among all the inventive minds of the present

## THE "Petter" Patent Petroleum Engine

With the New Patent Lampless Ignition and Governor.



The Highest Class of Workmanship & Finish

Requires no attention after starting. Ordinary Paraffin Oil only is used. Cost of working about 3/4d. per Horse Power per hour. No continuous Burning Lamp. No Skilled attention required. No Danger.

The Cheapest Oil Engine To Buy And the Cheapest to Work.

Catalogues on application to the Manufacturers:

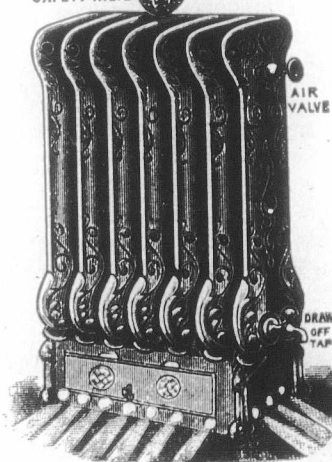
**JAMES B. PETTER & SONS, Ltd.,**

Nautilus Works, YEOVIL, Eng.

London Showrooms:

**73 Queen Victoria St., LONDON, E.C., Eng.**

## THE UNIQUE



age and of those that preceded it, the simplest and most necessary inventions escaped: those of supplying at a minimum of cost and with no more mystery than is attached to a poker, the necessary heat for living apartments.

In a future article we will furnish at length all the details corroborating this contention. Suffice it for the present to keep all builders in touch with the

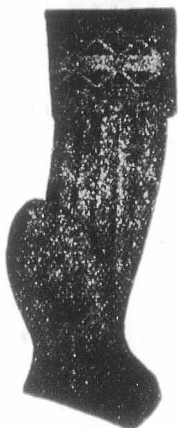
# W. & J. Pegg,



**HOSIERY  
MANUFACTURERS**

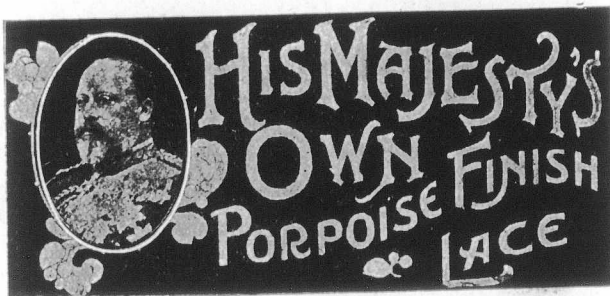
ST. NICHOLAS  
SQUARE . . .

Leicester,  
England.



Plain and Ribbed Seamless Hose and Half Hose, Children's Socks and  $\frac{3}{4}$  Hose, and Boys' Knicker Ribbed Hose.

Sole makers of His Majesty, The City Mafeking, Excelsior Piccadilly British Workman, Union Fearnought, and other Carded Porpoise Laces.

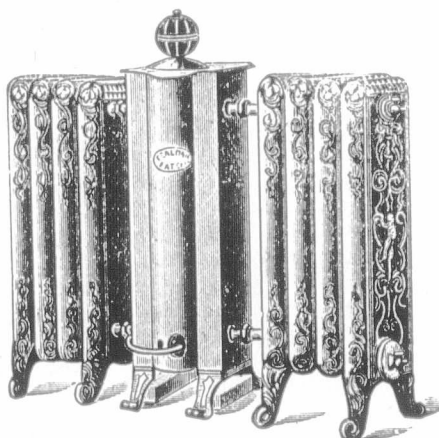


**SHAW BROTHERS,**

Leather Lace Manufacturers,

Stone Bridge Street Works, - Leicester, England.

name and address of the firm who stand ready to prove what we have claimed. This firm is Messrs. Fenlon & Son, of Tudor Street, Whitefriars, London, E.C., England.



Pending our detailed account of this firm's unique specialties in heating, etc., all interested would do well to write to the above address should they be prospecting on applying such accessories to their dwellings. Special discount of one-third off duty on all English manufactures coming to Canada.

**CREAM OF TARTAR CONTAMINATED  
WITH LEAD**

Some ten years ago a great deal of commotion was caused in the drug trade by a series of prosecutions for the sale of citric acid and tartaric acid contaminated with lead. The metal was present in minute quantities, but it was admitted that the samples impugned were fair specimens of the commercial acid, and in the end the summonses were dismissed. Almost similar cases were sprung on the drug trade a fortnight ago, when four or five chemists in the North of London were served with summonses for selling cream of tartar containing varying

Telegrams: "CARRIED," Leicester.

Established 1879.

## WALTON CARR, Junr.,

WHOLESALE

**Boot & Shoe**

**MANUFACTURER**



Asfordby Street Works, North Evington,  
Leicester, England.

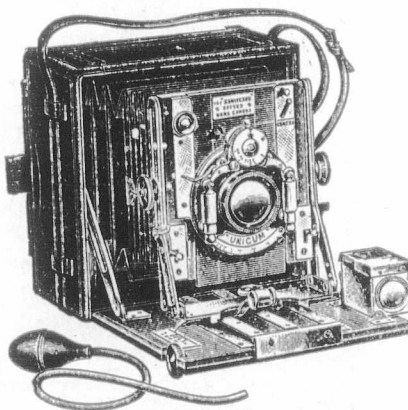
Works: TOOTING.

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## Photographic Apparatus & Materials

WHOLESALE AND EXPORT.

Complete  
Price  
List,  
800  
Pages,  
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Plates  
Papers  
Chemicals  
Cameras  
Mounts  
Albums  
and all  
Sundries.

**GEORGE HOUGHTON & SON, LIMITED,**  
MANUFACTURERS AND DEALERS.

88 and 89 High Holborn, LONDON, W.C., England.

Special prices to Canadians under the New Preferential Tariff- F.O.B. London Eng.



Three Gold Medals Awarded, 1899.  
Silver Medal, Highest Award, Al-  
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Telegrams:  
"CHALLINER," Manchester.  
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THE  
**Shrewsbury & Challiner Tyre Co., Ltd.,**

MANUFACTURERS OF

**INDIA RUBBER CARRIAGE**

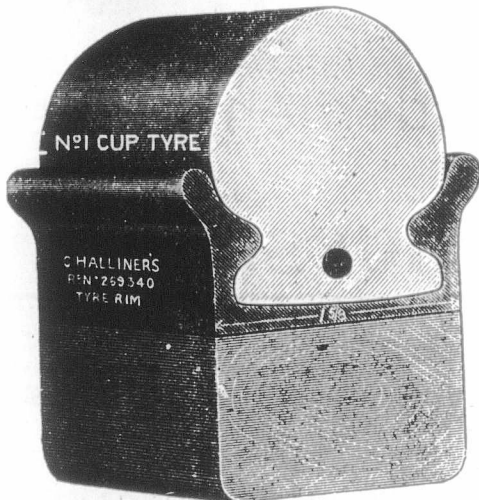
.....AND.....

**MOTOR CAR TYRES** EVERY DESCRIPTION.



INCLUDING THE

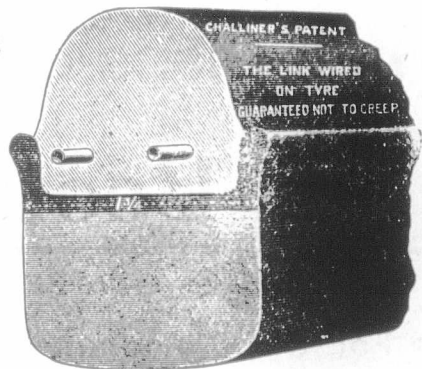
**CUP TYRE**



Specially adapted for Motor Cars, Omnibuses, &c. Over 1,000 tons supplied during the last 12 months. Made in eight sizes to suit all classes of Vehicles.

NOTED FOR

**Comfort, Combined with  
Strength and Durability.**



The King of the Wired-on-Tyres.

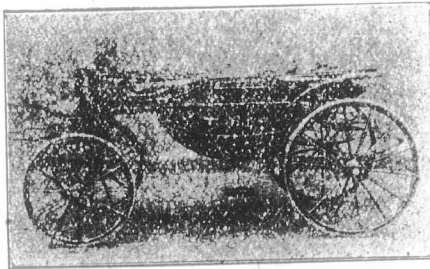
Manchester, Eng: Registered Office and Works, Kay St., Ardwick Green.  
London, Eng: Office and Works, 24 Page Street, Westminster, S. W.

WRITE FOR DESCRIPTIVE PRICE LIST.

Established 1779.

Telegraphic Address: "ANNE COWBURN."

**ANNE COWBURN,**



Carriage Builder

AND

Harness

Manufacturer.

MOTOR CARS A SPECIALITY.

Park Place, Cheetham Hill Rd., - MANCHESTER, Eng.

Electric Cars pass every 3 Minutes. 5 Minutes walk from Exchange or Victoria Stations. Covered Railway Carriage Truck for use of Patrons.

Pneumatic Tyres & Improved Solid Rubber Tyres Fitted to Carriages at Reasonable Prices.

Canadians can buy these carriages, under the New Tariff, 38½ p.c., in their favour by purchasing in Manchester, from this firm.

but minute quantities of lead. The amount of lead in those cases did not exceed one part in four or five thousand, some of them being less than that, and, as will be seen from our legal reports, the prosecutors have thought it wise to withdraw all the summonses, because they could not disprove—what would have been the defence—that the article sold was good commercial cream of tartar. How the contamination arises is easily understood. The process of purifying cream of tartar consists in boiling the argols with water in copper or other vessels. When the solution is saturated it is transferred to earthenware pans or probably lead-lined wooden trays, where it deposits nearly white cream of tartar on cooling. This is redissolved in boiling water, and the solution, mixed with a small percentage of pipe-clay, is evaporated until a pellicle appears on the surface of the solution. The clay carries down the coloring matter, and the clear solution is decanted, and on cooling deposits white crystals, which, on exposure to the air for several days, are still further bleached. The source of the lead (or other metallic contamination giving a black sulphide) is the earthenware or lead vessels used in the purifying process. The British Pharmacopoeia allows a total amount of impurities in cream of tartar not exceeding 2½ per

# SIMON COLLIER, Limited,

Northampton, England.

—MANUFACTURERS OF—

## High Class Ladies' and Gentlemen's Fine Boots and Shoes,

For the Canadian market, under the New Preferential Tariff.

Cuts will be inserted as soon as received.

**MONTREAL WHOLESALE PRICES CURRENT**

THURSDAY, MAR. 26, 1908.

Name of Article.	Wholesale		
	\$	c.	¢
<b>Drugs &amp; Chemicals</b>			
Acid Carbolic Cryst medl.	0 25	0 30	
Aloes, Caps.	0 18	0 18	
Alum	1 40	1 75	
Borax, xtls.	0 04	0 06	
Brom. Potass	0 40	0 50	
Camphor, Ref Rings	0 00	0 75	
" Ref oz. ck.	0 75	0 80	
Citric Acid	0 25	0 45	
Citrate Magnesia lb.	4 50	5 00	
Cocaine Hyd. (oz)	0 75	0 80	
Coppers, per 100 lbs	0 20	0 25	
Creasom Tartar	1 25	1 75	
Epsom Salts	0 17	0 20	
Glycerine	0 15	0 40	
Gum Arabic per lb.	0 00	1 00	
" Trag.	0 25	0 40	
Insect Powder lb.	0 22	0 30	
do per keg, lb.	8 00	9 00	
Menthol, lb	1 30	1 45	
Morphia	6 50	7 00	
Oil Peppermint lb.	1 15	1 25	
Oil Lemon	3 00	4 00	
Opium	0 08	0 10	
Oxalic Acid	0 50	0 75	
Phosphorus	0 08	0 10	
Potash Bichromate	2 50	3 00	
Potash Iodide	0 30	0 40	
Quinine	0 65	0 80	
Strychnine	0 28	0 32	
Tartaric Acid			
<b>Licorice.—</b>			
Stick, 4, 6, 8, 12, & 16 to lb., 5 lb. boxes,	2 00	0 00	
Acme Licorice Pellets, cans.	2 00	0 00	
Licorice Lozenges, 1 5 lb. cans.	1 50	0 00	
<b>Heavy Chemicals.</b>			
Bleaching Powder	1 75	3 50	
Blue Vitriol	6 00	7 00	
Brimstone	2 00	3 00	
Caustic Soda	0 04	0 00	
" "	1 50	2 50	
Soda Ash	1 75	2 25	
Soda Bicarb.	0 75	0 85	
Sal. Soda	1 50	2 00	
" Concentrated			
<b>Dyestuffs.</b>			
Archil, con.	0 27	0 41	
Cutch	0 08	0 60	
Ex. Logwood	6 00	9 16	

cent on the dry salt, and, although it is not stated what these are, they are well known to be chiefly calcium tartrate. In regard to lead the cream of tartar of the Pharmacopoeia is required not to give "a characteristic reaction with the tests for lead"—a wording which seems to imply that the reaction must not be a marked one in the quantities usually employed in analysis. It would be better, as we have already pointed out, if the citric-acid conditions of testing for lead were specified for cream of tartar also. In regard to the withdrawal of the summonses, we may state that this result is due in no small measure to the energetic way in which the wholesale trade took the matter up. As soon as the summonses were brought to the notice of the wholesale drug-houses a meeting of the Emergency Committee of the Drug Club was called, and steps were taken to relieve the retailers of the responsibility of defending the cases. Samples of cream of tartar were purchased at many of the leading West End pharmacies, and it was found that lead contamination was always present, although in slightly varying degrees. It would thus have been possible to have proved that the samples of cream of tartar which formed the subject of the summonses were practically the only kind to be found in commerce. Steps are now being taken to urge the cream of tartar purifiers (chiefly French and German) to

**MONTREAL WHOLESALE PRICES CURRENT**

THURSDAY, MAR. 26, 1908.

Name of Article.	Wholesale.		
	\$	c.	¢
Chip Logwood	1 75	2 60	
Indigo (Bengal)	1 50	1 75	
Indigo Madras	0 70	1 00	
Jambier	0 07	0 07	
Madder	0 09	0 12	
Sumac	50 00	55 00	
Tin Crystals	0 24	0 30	
<b>Fish.</b>			
Bloaters, per box	1 00	1 25	
Labrador Herrings	4 75	5 00	
do do Half brls.	2 75	3 00	
Mackerel No. 2, brls.	0 00	12 50	
do do 1/4 barrel	6 00	6 50	
Green Cod, No. 1	5 75	6 00	
Green " large	0 00	6 00	
No. 2	4 75	5 00	
Large dry Gaspe per qntl.	5 00	5 25	
Salmon, bris Lab. No. 1	0 00	14 00	
Salmon, (half bris)	0 00	0 00	
" Brit. Cbl bris.	0 04	0 00	
Boneless Fish	0 05	0 06	
" Cod	4 75	5 00	
Skinless Cod, case	1 10	1 15	
Loch Fyne Herrings, keg			
<b>Flour.</b>			
Ogilvie's Hungarian	0 00	4 20	
Ogilvie's Glenora Patent	0 00	3 90	
Manitoba patents	0 00	4 20	
Strong Bakers	0 00	3 90	
Winter Wheat patents	4 00	4 10	
Straight roller	8 65	8 80	
do bags	1 75	1 85	
Superfine	4 50	4 60	
Rolled Oats	4 25	4 35	
Corn meal, bag	1 50	1 55	
Bran bulk	0 00	19 00	
Shorts	0 00	21 00	
Moullie	24 00	26 00	
<b>Farm Products.</b>			
Butter; Choicest Cr.	0 23	0 28	
Eastern do	0 00	0 00	
Under Grades Cr.	0 19	0 21	
New Milk Dairy	0 21	0 22	
Western Dairy	0 00	0 00	
Good to choice	0 14	0 16	
Fresh Halls	0 17	0 18	

C.

The C.

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Foot

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MONTREA

TH

N

Farm

CHERRY:

Ont. New...

Eastern...

Eggs: Best

Straight gal

Limed...

Cold storage

No 2...

SUNDRIES—

Potatoes, p

Honey, Whit

" Ext

Beeswax...

BRANS: prim

do. Best b

Sugars: Fo

Ex Granula

Acadia gran

Ex Ground.

Powdered, t

" "

Paris Lump

" "

" "

Branded Yel

Molasses (B

do brl

Evaporated

Essence:

Sultanas...

Loose Musc

Layers, Lor

Con. Cluste

Extra Dease

Royal Buck

Valencia...

" Sele

" Lay

Currants, Pr

Fillistras...

Patras...

Vostizsas...

Prunes, Cal

do Fre

Figs in bag

" new lay

Rice, C. O...

" standar

" Patna...

" Burmah

" Crystal

" Carolin

Pot Barley, b

Pearl " p

Taploca, Pes

" Fil

Corn, 2 lb. ti

Peas, 2-lb tin

Salmon, 4 doz.

Tomatoes, 2s.

String Beans

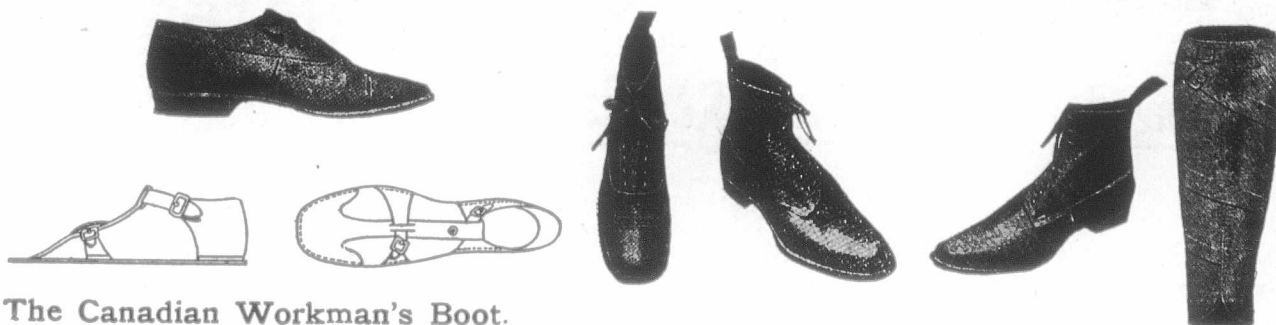


# C. G. ALLEN & SON,

70 OXFORD STREET,  
LEICESTER, ENG.

Manufacturers of the World Renowned

## OXFORD BRAND of Boots, Shoes and Sandals and Leggings.



The Canadian Workman's Boot.

The Standard School Boot for Boys and Girls.

The Durable " " " "

The Thoroughgood " " " "

These Standard Lines cannot be beaten for Price and Durability.

Football Boots, The Kickeese, Patent No. 23016. Cycle Shoes with Special Neverslip Soles in M.S. orn Veldt Choën. Gents, Ladies Boots in all Styles and Varieties. Our Boys and Girls School Boot, defy Competition.

Specially made for Canadians under the New Tariff, 83½ p.c. in their favour.

**MONTREAL WHOLESALE PRICES CURRENT**  
THURSDAY, MAR. 26, 1908.

Name of Article.	Wholesale
<b>Farm Products.—Con.</b>	
<b>CHEESE:</b>	\$ c \$ c.
Ont. New.....	0 18 1/2 0 1 1/2
Eastern.....	0 0 0 0 0 0
<b>Eggs:</b> Best selected.....	0 12 1/2 0 18
Straight gathered.....	0 0 0 0 0 0
Limed.....	0 10 0 11 1/4
Cold storage.....	0 0 0 0 0 0
No 2.....	0 0 0 0 0 0
<b>SUNDRIES—</b>	
Potatoes, per bag of 90 lbs.....	0 95 1 70
Honey, White Clov., Comb.....	0 12 1/2 0 18
" Extracted.....	0 07 1/2 0 08
Beeswax.....	0 25 0 30
Beans: prime.....	1 90 2 00
do. Best hand-picked.....	0 00 0 0 0
<b>Groceries.</b>	
<b>Sugars: Factory.</b>	
Ex Granulated, brls.....	0 00 3 90
Acadia gran'd.....	0 00 3 85
Ex Ground, in brls.....	0 00 4 65
" " in bxs.....	0 00 4 85
Powdered, in brls.....	0 00 4 40
" boxes.....	0 00 4 55
Paris Lump, in brls.....	0 00 4 65
" " half brls.....	0 00 4 65
" " 100-lb bxs.....	0 00 4 65
" " 50-lb bxs.....	0 00 4 75
Branded Yellows.....	3 25 8 80
Molasses (Barbados).....	0 00 0 32
do brls. & 1/2.....	0 34 0 35 1/2
Evaporated Apples.....	0 06 1/2 0 07
<b>Exotics:</b>	
Sultanas.....	0 09 0 12
Loose Musc. Malaga.....	0 00 0 03
Layers, London.....	0 00 1 50
Con. Cluster.....	0 00 2 00
Extra Dessert.....	0 00 2 75
Royal Bucking'm.....	0 00 3 25
Valencia.....	0 07 0 08 1/2
" Selected.....	0 40 0 00
" Layers.....	0 00 0 00
Currents, Provincials.....	0 00 0 00
Piliatras.....	0 00 0 03 1/2
Patras.....	0 00 0 00
Vostizsas.....	0 05 1 06 1/2
Prunes, Cal.....	0 04 1/2 0 07 1/2
do French.....	0 04 0 05
Figs in bags.....	0 03 1 00
" new layers.....	0 10 0 17
<b>Rice, C. C.</b>	2 92 3 02 1/2
" standard B.....	3 02 1/2 3 12 1/2
" Patna.....	4 35 4 85
" Burma.....	4 10 4 20
" Crystal Japan.....	4 60 0 00
" Carolina.....	0 00 3 07 1/2
Pot Barley, bag 28 lbs.....	0 70 2 00
Pearl " per lb.....	0 03 0 05
Tapioca, Pearl.....	0 02 1 00
" Flake.....	0 02 1 00
Corn, 2 lb. tins.....	0 00 1 00
Peas, 2-lb tins.....	0 00 1 00
Salmon, 4 doz. case.....	0 00 5 00
Tomatoes, 2s. per doz.....	1 50 1 75
String Beans.....	0 80 0 85

supply an article free from lead or other metallic contamination, and before many weeks have passed there will doubtless be little difficulty in obtaining a lead-free product commercially. It should not be overlooked that the B. P. monograph requires a purified natural cream of tartar, and not an article prepared from tartaric acid. It seems that there is a difference between the two products, which makes practical men prefer the natural product—at least, for baking powders and the like. This may be due to the small proportion of calcium tartrate present, or possibly to molecular water, but we are told that in some manufacturing processes the more impure article of the 1885 Pharmacopoeia is still preferred, although the proportion sold is small compared with the improved standard of the 1898 Pharmacopoeia. Although the cases have cost a lot of money and time, it will not be grudged by those who have spent it if the possibility of lead contamination in the future is avoided.

**THE ANTI-LITHON COMPOSITION COMPANY.**

Whatever assists the solidity and insures a continuance of safety on the part of steam boilers is at once interesting to all who use steam as a motive power. In reference to a commodity now being extensively sold by the Anti-Lithon Composition Company, of 45 and 46 King Street, Bristol, England, and used all over Great Britain, we cannot give better details or descriptions than are embodied in the hosts of testimonials being received from time to time by the makers, a few of which we here subjoin:

**MONTREAL WHOLESALE PRICES CURRENT.**  
THURSDAY, MAR. 26, 1908.

Name of Article.	Wholesale
<b>Hardware.</b>	
<b>Antimony.....</b>	\$ c \$ c.
7/8. Block L & P. W. B.....	0 04 0 10
" Straits.....	0 00 0 00
" Strip.....	0 00 0 35
Copper: Ingot.....	0 00 0 00
<b>CUT NAIL SCHEDULE.</b>	
Base Price, per Keg, car lots.....	2 40 0 00
Less quantity.....	2 45 0 00
<b>Extras—Over and above 30d, 40d, 50d, 60d and 70d Nails.</b>	
<b>Cut and Fence Nails—</b>	
16 and 20d Hot Cut, per 100 lbs.....	0 05 0 00
10 and 12d ".....	0 10 0 00
8 and 9d ".....	0 15 0 00
5 and 7d ".....	0 30 0 00
4 and 5d ".....	0 40 0 00
3d ".....	0 65 0 00
2d ".....	1 00 0 00
Cut spikes 10c, per Keg advance.....	
<b>Fine blued nails—</b>	
2d per 100 lbs.....	1 00 0 00
3d ".....	1 50 0 00
<b>Casing, Box, Tobacco Box and Flooring Nails—</b>	
30 to 30d per 100 lbs.....	0 55 0 00
10 to 16d ".....	0 60 0 00
8 and 9d ".....	0 65 0 00
6 and 7d ".....	0 70 0 00
4 1/2 and 5d ".....	0 95 0 00
3d ".....	1 20 0 00
2d ".....	1 50 0 00
<b>Finishing nails—</b>	
1/2 inch and longer per 100 lbs.....	0 60 0 00
3/4 and 2 1/4 inch.....	0 65 0 00
1/2 and 3/4 ".....	0 65 0 00
1 1/2 and 1 1/4 ".....	0 95 0 00
1 1/4 ".....	1 25 0 00
1 ".....	1 50 0 00
<b>Slating nails—</b>	
1 1/2 and 1 1/4 inch per 100 lbs.....	0 95 0 00
1 1/4 ".....	1 20 0 00
1 ".....	1 50 0 00
<b>Common barrel nails—</b>	
1 1/4 inch per 100 lbs.....	1 00 0 00
1 ".....	1 00 0 00
3/4 ".....	1 25 0 00
1/2 ".....	1 50 0 00
<b>1/2 inch nails—</b>	
3/4 inch and longer per 100 lbs.....	0 60 0 00
3/4 and 2 1/4 inch.....	0 65 0 00
2 and 2 1/4 inch.....	0 70 0 00
1 1/2 and 1 1/4 ".....	0 95 0 00
1 1/4 ".....	1 20 0 00
1 ".....	1 50 0 00
<b>Sharp and flat pressed nails</b>	
1/2 inch and longer per 100 lbs.....	1 25 0 00
3/4 and 2 1/4 inch.....	1 50 0 00
2 and 2 1/4 ".....	1 65 0 00
1 1/2 and 1 1/4 ".....	1 95 0 00
1 1/4 ".....	2 50 0 00
1 ".....	3 00 0 00
<b>Cell Chain—No. 6.....</b>	
" 5.....	0 10 0 10
" 4.....	0 09 0 08
" 3.....	0 09 0 07
1/2 inch.....	0 07 0 06
5-16.....	5 00 0 00
3/8.....	4 30 0 00
7-16.....	4 00 0 00





# The General Incandescent Co., Ltd.,

Works & Warehouses: ILFORD.

92a Aldersgate Street. LONDON, E.C., Eng.

(SOLD UNDER LICENSE FROM THE WELSBACH COMPANY.)

## PRICE LIST.

1. G.I.C. Best Quality High Candle Power Mantle - - - 4/6 doz.
2. G.I.C. Silk Mantle - - - - - 5/- "
3. G.I.C. Special Double Woven Mantle, Double Strength, very popular, specially recommended - - - 6/- "
4. G.I.C. Extra Long High-Pressure Mantle, suitable for all High-Pressure Burners - - - - - 7/6 "
5. G.I.C. Gem Mantle - - - - - 4/6 "
6. G.I.C. Mantle for No. 4 Kern Burner - - - - - 6/- "

### Mantles Made to Customers Specifications at Lowest Prices.

Support British Capital and Industry. Without fear of contradiction we can HONESTLY state that our G.I.C. Mantles are the best on the market, which statement is borne out by Gas Companies, Street Lighting Authorities, Corporations, and leading Traders. NOTE.—Every Genuine G.I.C. Mantle bears the Company's Trade Mark **G.I.C.** plainly stamped on the Mantle, and customers are requested to see that the Mantle contained in each box is so stamped.

Special prices to Canadians under the New Tariff, 33 1/3 p.c., in favour of Canadians.

#### MONTREAL WHOLESALE PRICES CURRENT. THURSDAY, MAR. 26, 1903.

Names of Article.		Wholesale.	
		\$ c.	\$ c.
<b>Wire Nails.</b>			
Base Price carload		2 40	
Less than		2 45	
2d extra		1 00	
2d f		1 00	
3d		0 85	
4d and 5d		0 40	
6d and 7d		0 30	
8d and 9d		0 15	
10d and 12d		0 10	
16d and 20d		0 05	
30d to 60d		Base	
<b>Building Paper.</b>			
Dry Sheetting (roll)		0 85	0 00
Tarred "		0 45	0 00
<b>Hides.</b>			
Montreal Green Hides		0 08	0 00
" No. 1		0 07	0 00
" No. 2		0 06	0 00
" No. 3		0 06	0 00
Tanners pay \$1 extra for sorted cured & inspect'd Sheepskins		0 00	0 00
Clips		0 00	0 11
Spring Lambskins each		0 00	0 10
Calfskins, No. 1		0 00	0 8
" No. 2		1 50	2 00
Horsehides			
<b>Leather.</b>			
No. 1 B. A. Sole		0 27	0 28
No. 2 B. A. Sole		0 25	0 26
No. 3 B. A. Spanish Sole		0 24	0 25
Slaughter, No. 1		0 28	0 29
light medium & heavy		0 28	0 29
" No. 2		0 26	0 27
Harness		0 34	0 36
Upper, heavy		0 35	0 37
Upper, light		0 34	0 35
Grained Upper		0 35	0 38
Scotch Grain		0 60	0 65
Kip Skins, French		0 45	0 55
English		0 50	0 60
Canada Kip		0 50	0 70
Hemlock Calf		0 50	0 60
" Light		0 85	1 10
French Calf		0 22	0 25
Splits, light and medium		0 17	0 20
" heavy		0 18	0 20
" small		0 06	0 10
Leather Board, Canada		0 16	0 19
Enameled Cow, per ft.		0 12	0 14
Pebble Grain		0 12	0 13
Glove Grain		0 15	0 20
B. Calf		0 11	0 12
Brush (Cow) Kid		0 13	0 16
Buff		0 35	0 40
Russsets, light		0 25	0 30
" heavy		0 35	0 40
" No. 2		7 50	9 00
" Saddlers' doz		0 65	0 75
Int. French Calf		0 30	0 35
English Oak lb		0 38	0 42
Dongola, extra		0 20	0 22
" No. 1		0 14	0 16
" ordinary		0 13	0 16
Colored Pebbles		0 16	0 28
" Calf			

plates of iron, brass and zinc, without discovering the least injury, nor do I find the slightest trace of mineral acid, or any undesirable ingredient. I think, therefore, it may be recommended with the greatest confidence. I remain, gentlemen, yours truly, W. Walton Stoddart, F.C.S., etc., analytical chemist. Messrs. The Anti-Lithon Composition Co.

From Dr. Griffin, Author of "A Compendium of Analysis," etc.—Having analysed the Anti-Lithon Composition, I can certify it to be a pure vegetable extract, which when dissolved in the water used in a steam boiler, will tend to prevent the deposited earthy matters from cohering into "rock," without itself acting on the boiler, or importing any objectionable property to the steam. As a practical test of the latter points, I distilled, over iron, a quantity of water from the Bristol water works, in which a large proportion of the composition had been dissolved. The metal remained quite unacted on, whilst the steam, when condensed, produced merely distilled water of ordinary purity.—Frederick W. Griffin, Ph.D., Bristol School of Chemistry, Sept. 25, 1878.

Royal Arsenal, Woolwich, Dec. 18, 1886.—Sir,—In reply to your letter of the 16th instant, we have had considerable experience with the Anti-Lithon Composition from its first introduction many years ago until now, and have been generally well pleased with the results obtained. I am, Sir, your obedient servant, J. A. C. Hay, inspector of Machinery.

Rhymney Railway, Manager's Office, Cardiff, May 21, 1898.—Gentlemen,—In answer to your enquiry, I beg to say that I have used your Anti-Lithon Composition for over 15 years, and I still continue to use it. The water supplied to the boilers here contain various mineral impurities, which deposit a hard crust upon the interior of the boiler.

#### MONTREAL WHOLESALE PRICE CURRENT THURSDAY, MAR. 26, 1903.

Names of Article.	Wholesale.	
	\$ c.	\$ c.
<b>Oils.</b>		
Cod Oil	0 40	0 42 1/2
S. R. Pale Seal	0 00	0 56
Straw Seal	0 45	0 50
Cod Liver Oil, Nrd. Norw.	0 00	3 00
" " Process	0 00	4 00
" " Norwegian	0 00	4 00
Castor Oil	0 08	0 09
Castor Oil bris.	0 07	0 08
Lard Oil, Extra	0 90	1 00
" "	0 75	0 85
Linseed, raw, nett.	0 59	0 60
" boiled, nett	0 62	0 63
Olive, pure	1 05	1 15
Extra, qt., per case	0 00	3 70
Turpentine, nett	0 95	1 00
<b>Petroleum.</b>		
Benzine	0 25	0 30
<b>Glass.</b>		
Tinted inches, 00 to 25	2 00	2 10
do 26 to 40	2 10	2 20
do 41 to 50	4 50	4 70
do 51 to 60	4 75	4 95
<b>Paints, &amp;c.</b>		
Lead pure 50 to 100 lb. kgs.	5 00	5 25
do No. 1	4 52 1/2	4 87 1/2
do No. 2	4 25	4 70
do No. 3	4 37 1/2	4 62 1/2
do No. 4	4 37 1/2	4 62 1/2
White Lead dry	5 50	5 50
Red Lead	5 00	5 50
Venetian Red Eng'h	1 75	2 00
Yel. Ochre, French	1 50	2 25
Whiting, ordinary	0 45	0 50
do Gilders	0 50	0 70
do Paris, do	0 85	1 00
English Cement, cask	2 15	2 25
Belgian do	1 65	1 90
German do	2 25	2 45
American do	2 00	2 40
Fire Bricks per 1000	16 00	22 00
Fire Clay	1 50	1 75
Rosin	2 75	5 50
<b>Glue:—</b>		
Domestic Broken Sheet	0 08	0 20
French Casks	0 08	0 09
do bris.	0 00	0 14
American White, bris.	0 16	0 20
Coopers' Glue	0 27	0 26
Brunswick Green	0 04	0 10
French Imperial Green	0 12	0 16
No. 1 Furnit's Varn'h, pr. gl.	0 65	0 70
do do	0 75	1 00
Brown Japan	0 60	0 75
Black Japan	0 50	0 75
Orange Shellac, No. 1	2 00	2 25
do do Pure	2 25	2 75
white do	2 75	3 00
Putty Bulk 100 lb. brl	0 00	2 00
Parisreen in drum 1 lb pk.	0 18 1/2	0 19 1/2
Kalsomine, 5 lb pkgs.	0 00	0 05 1/2
<b>Wool.</b>		
Canadian Washed	0 00	0 15
North West	0 00	0 00
Unwashed	0 08	0 00
B. A. Scoured	0 35	0 37
Natal	0 00	0 00
Cape, greasy	0 17 1/2	0 18 1/2
Australian greasy	0 00	0 00 1/2

Telegrams: "ICERIMUS," London; "ICICLE," Durban. Codes in use: A1 & A.B.C.

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THE "ENOCK" PATENT SAFETY COMPRESSOR is the Simplest, most Economical and most Modern Machine for Ice-Making, Cooling, Freezing, and Cold Storage Works.

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 JOHANNESBURG, BOX 5463.

In the case of the boiler supplying the fixed engine at the company's workshops, the use of the composition cleared the plates of old incrustations, and continues to keep them clean without at all damaging the iron. The composition is used also in the company's locomotive boilers with equally satisfactory results, especially as regard the tubes and boiler fittings, and the cost is very moderate. I am, Gentlemen, yours truly, Chas. Lundie, Messrs. the Anti-Lithon Composition Co., 45 and 46 King Street, Queen Square, Bristol.

Special terms under new Canadian preferential tariff. Write for prices, etc., to The Anti-Lithon Composition Co., 45 and 46 King street, Queen square, Bristol.

THE MEN WHO DO THINGS.

"There are just two kinds of people in the world," says the vice-president of a prominent life insurance company, "those who do things and those who do not. The former are the glory of the world. They lift its burdens and see that things keep moving and improving. The latter are the baggage—the incumbrances. They have to be pulled along."

"The reason that the United States is the great country it is, is because the proportion of men that do things is so great; because we have so many men who have the courage to do their own thinking and almost exhaustless energy in carrying out their ideas. It is because of the American Business Man, whose name is at the same time Success and Legion."

The combination of the exigencies and the opportunities of life in this country in the last 150 years have evolved a type of man that so far as we know is absolutely new to the world; and the world is waking up to look at him with open eyes. He is treading under foot all traditions which have had for their central idea that man is destined to small things. Nothing is too great for him to under-

STOCKS AND BONDS.

NAME.	Par Val's.	Capital Subscribed.	Capital paid-up.	Rest.	Div. last 6 Ms	Dates of Dividends.	Per Cent. Price Mar. 26 (Bid)	Cash value per S.
British North Am.	243	4,866,666	4,866,666	1,776,333	3	Apr. Oct	186	890 48
Can Bank of Commerce	50	8,000,000	8,000,000	2,500,000	2 1/2	June Dec	164 1/2	82 50
Commercial, Windsor	40	500,000	350,000	150,000	2	.....	105	42 00
Dominion	50	2,500,000	2,500,000	2,500,000	2 1/2	May	244	122 00
Eastern Townships	50	2,000,000	1,742,535	1,200,000	3 1/2	Jan July	170	85 00
Halifax Banking Co	20	600,000	600,000	525,000	3 1/2	Feb. Aug	185	85 00
Hamilton	100	2,000,000	2,000,000	1,600,000	5	June Dec	232 1/2	232 50
Hochelaga	100	2,000,000	1,981,000	950,000	3 1/2	June Dec	136	136 00
Imperial	100	2,868,000	2,868,932	2,438,995	5	June Dec	240	240 00
Merchants' Can.	100	5,000,000	5,000,000	2,600,000	3 1/2	June Dec	170	170 00
Moisons	50	2,500,000	2,500,000	2,150,000	4 1/2	Oct	214	107 00
Montreal	200	12,000,000	12,000,000	8,430,000	3	June Dec	255	510 00
Nationale	30	1,469,720	1,430,550	350,000	3	May Nov	110	32 4 1/2
New Brunswick	100	500,000	500,000	700,000	6	Jan July	800	800 00
Nova Scotia	100	2,000,000	2,000,000	3,070,000	4 1/2	Feb. Aug.	270	270 00
Ontario	100	1,400,000	1,400,000	425,000	2 1/2	June Dec	131	131 00
Ottawa	100	2,000,000	2,000,000	1,865,000	4 1/2	June Dec	225	225 00
People's of N. B.	150	180,000	180,000	165,000	3	June Dec	250	375 00
Provincial	25	875,487	781,248	.....	3	June Dec	117	117 00
Quebec	100	2,500,000	2,500,000	2,500,000	3 1/2	Feb Aug	218	218 00
Royal	100	2,000,000	2,500,000	2,500,000	3 1/2	Feb	.....	.....
Sovereign	100	1,200,000	1,031,000	192,000	.....	.....	.....	.....
St. Stephen's	100	200,000	200,000	45,000	2 1/2	April Oct	246	123 00
Standard	50	1,000,000	1,000,000	830,000	5	June Dec	253	253 00
Toronto	100	2,500,000	2,499,000	2,600,000	3	June Dec	125	125 00
Traders	100	1,350,000	1,350,000	350,000	3	June Dec	168	84 00
Union (Halifax)	50	1,000,000	1,000,000	505,606	3 1/2	Mch Sept	135	135 00
Union of Canada	100	2,000,000	2,390,000	650,000	3	Jan Oct	147	147 00
Western	100	500,000	419,000	150,000	2 1/2	Jan July	117	58 50
Agri. Sav. and Loan Co	50	680,200	680,200	207,000	3	Jan	159	159 00
Bell Telephone Co	100	5,000,000	5,000,000	800,000	4 1/2	Jan	.....	.....
Brit. Can. Loan & Inv. Co	100	1,987,900	998,481	120,000	2 1/2	Jan July	123	123 00
Brit. Mortg. Loan Co	100	450,000	389,214	180,000	3	Jan	49	49 00
Can. Colored Cot. Mills Co.	100	2,700,000	2,700,000	.....	.....	Jan	108	108 00
Can. Landed & Nat'l Inv't Co.	100	2,008,000	1,004,000	350,000	3	Jan	120	120 00
Can. Per & W. Can. M. Corp.	10	5,951,350	5,951,350	1,490,057	3	Jan July	114	57 00
Can. Sav. & Loan Co	50 & 7 1/2	750,000	750,000	450,000	1 1/2	Jan July	136	136 00
Central Can. Loan & Sav. Co	100	2,500,000	1,250,000	40,000	2	July Dec	72	36 00
Dominion Sav. and Inv. Co.	50	1,000,000	934,200	.....	1 1/2	Jan	124	62 00
Dominion Telegraph Co	50	1,000,000	1,000,000	.....	6	Mar	46	46 00
Dominion Cotton Mills Co.	100	3,333,600	3,333,600	340,000	3	Jan July	119	119 00
Hamilton Prov. and Loan	100	1,500,000	1,100,000	.....	.....	.....	135	135 00
Home Sav. and Loan Co	10	2,000,000	200,000	200,000	3 1/2	Jan July	133	91 50
Huron & Erie Loan & Sav. Co	50	3,000,000	1,400,000	925,000	4 1/2	Jan July	70	70 00
Imperial Loan and Inv. Co.	100	839,85	734,590	174,300	3	Jan July	111	111 00
Landed Banking and Loan	100	700,000	700,000	210,000	3	Jan July	88	84 00
London & Can. Loan and Ag.	50	1,000,000	877,287	87,500	3	Jan July	110	50 00
London Loan Co	50	679,700	678,550	160,000	3	Jan July	75	75 00
Manitoba & North-W. La Co	100	1,500,000	375,000	51,000	.....	Jan	169	64 00
Montreal Telegraph Co	40	2,000,000	2,000,000	.....	2	Jan	95	85 00
Mont. Heat, Light & Power Co	100	2,250,000	2,250,000	320,155	.....	Jan	247	123 50
Montreal Gas Co	40	3,000,000	2,998,640	560,318	2 1/2	Feb.	273	136 50
Montreal Street Ry. Co	50	5,000,000	4,500,000	.....	4 & 1	Mch.	128	128 00
Montreal Cotton Co	100	3,000,000	3,000,000	.....	.....	.....	50	50 00
Merchants Cot. Co.	100	1,250,000	1,250,000	380,000	3 1/2	Feb Aug	187 1/2	94 37
Montreal Loan and Mortg.	25	500,000	500,000	.....	3 1/2	Jan	122	61 00
Ont. Indus. Loan and Inv.	100	373,000	271,993	150,000	3	Jan July	42	21 00
Ont. Loan and Deb. Co.	50	2,000,000	1,200,000	500,000	3	Jan July	76	30 40
People's Loan and Dep. Co.	50	600,000	600,000	40,000	2	Jan July	94	94 75
Real Est. Loan Co	40	578,840	373,720	50,000	3	Jan	154	154 00
Richelieu and Ont. Nav. Co	100	2,088,000	2,088,000	162,355	.....	Jan	89	44 50
Toronto Electric Light Co.	100	2,000,000	2,000,000	250,000	3 1/2	Jan	113	113 00
Toronto Mortgage Co	50	1,121,860	724,000	.....	.....	Jan	75	75 00
Toronto Street Railway	100	5,000,000	5,000,000	.....	.....	.....	.....	.....
Windsor Hotel	.....	.....	.....	.....	.....	.....	.....	.....

\* Paying quarterly dividends



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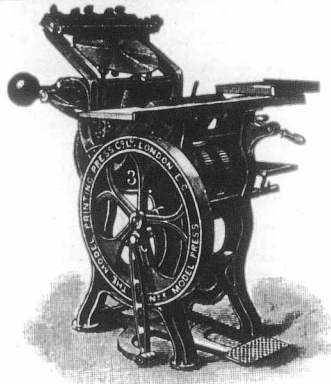
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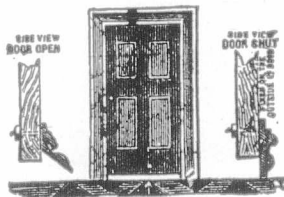
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Dust & Rain



**Stopper**

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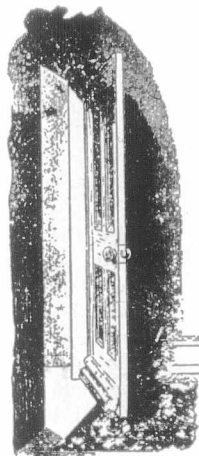
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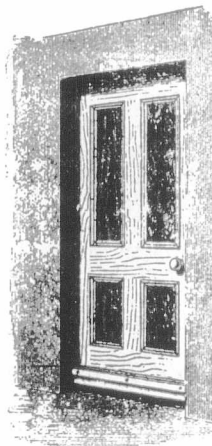
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take. The American Business Man—the highest type of him—is the man of the hour. The times have demanded him and he is here to take advantage of the times with a strong heart and willing hands.

Life insurance has kept pace with the changing conditions and adapted its goods to the needs of the times, and the successful life insurance men are the ones who have conformed their methods to the spirit of the age. They are self-reliant, independent. They are men who, when told to do a thing, figure out the way of doing it for themselves, and simply report that the thing is done. The difficulties they had in doing it are not relevant; those difficulties have one importance only, and that is in the strength they give to the man who overcomes them. Otherwise they are not interesting. The man you want to talk to about them has troubles of his own. He doesn't care about yours. So the successful American life insurance man keeps them to himself, talks little and thinks much about the business that he is doing.

"He is a man of broad views, because his business teaches him to look into the future—there is where the life insurance man has an immense advantage over the ordinary salesman who is advocating something for the moment.

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MANUFACTURERS OF

**CRUCIBLE CAST STEEL**

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Special Miners Drill Steel  
Ground and Polished Steel for Shafting.

SPECIAL NOTE.—This Special Steel is manufactured for the Canadian Market, under the new preferential tariff, 33% per cent. in favour of the English makers.

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Registered.

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## WILLIAM EVANS,

Wholesale  
High  
Class

...Boot and Shoe Manufacturer...

ASHLEIGH SHOE WORKS,  
Brunswick Street.

LEICESTER, - England.

Special prices to Canadians under the New  
Preferential Tariff.



We sometimes hear a great deal of foolish talk about opportunities not being what they used to be. Young men, for instance, are apt to think that "things were different when their fathers were young." I want to say to any who harbor such an idea that I have never seen a time in my life so promising as this very present. To the man who is looking for them in the proper spirit, opportunities are greater than I have ever known them, and if the business of life insurance presents any exception whatever, it is an over-abundance of them. As an illustration of the fact that opportunity is not dead yet and that merit does obtain its just reward, I cannot at the moment refer to a more striking example than the distinction that has just been conferred upon Private Secretary Cortelyou. A few years ago, Mr. Cortelyou was a stenographer in the office of the Fourth Assistant Postmaster General. When the President needed an extra shorthand writer and asked some of his friends if they knew of one they could recommend, Mr. Cortelyou was suggested as a capable man and one who would be

faithful to his trust. He was engaged and the rest is known to all of us—how he became private secretary to the President, and then to his successor, and how lately he has been made Secretary of Commerce. The illustration speaks for itself. Mr. Cortelyou belongs to the class that does things."

L. WATKIN & SONS.

There is a remark not at all uncommon in England, and which in many parts of Great Britain has grown to be a household expression, reading thus: "Easy is the foot that wears a boot made by L. Watkin & Sons." It is told of the originator of that remark that, as its advertising significance dawned upon him he thus addressed his co-workers: "Gentlemen, the spreading of that remark must either make or break us. If we sustain it our boots and shoes will not only sustain us, but will be wanted from all quarters of the Empire." How well the remark has been sustained is amply told to-day by the

size of the business and the output of the factory controlled by Messrs. Watkin & Sons.

When friend meets friend and the conversation turns to footwear it is occasionally said: "Well, sir, I never had boots that were so easy on my feet as these I'm now wearing." An inquiry might very probably have disclosed the fact that these were the productions of Messrs. L. Watkins & Sons, Wellingborough, England.

The new preferential tariff admits goods of English manufacture into Canada at a reduction of one-third from the regular duty, a strong incentive to manufacturers and merchants on both sides of the Atlantic toward heavy increases of trade. United States boots and shoes are being sold quite largely in the principal cities of Canada despite the heavy duty and overland freight rates. Why, then, should not English-made boots and shoes, which are admitted on all sides superior in build and material, and fully equal in style and finish, and with a much greater variety of designs, not only take the place now held by United States makes, but add largely to

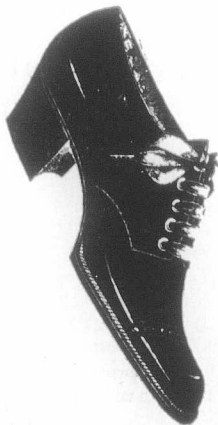
## J. HOLMES

WHOLESALE

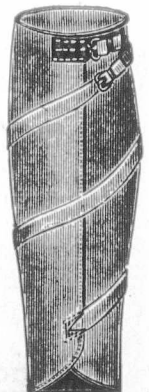
Boot & Shoe Manufacturer,

Rambler Works, Clarke Road,

Northampton,  
ENGLAND.

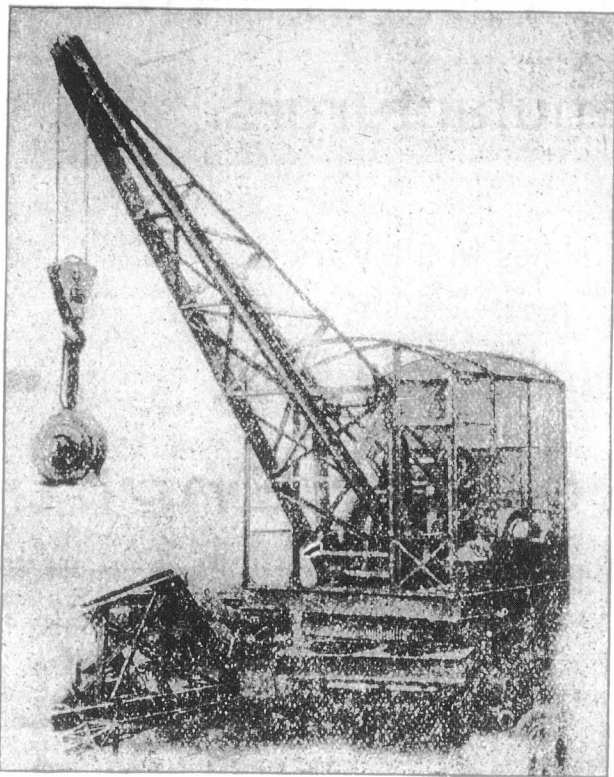


33½ p.c. in favour of  
Canadians.





JUN'8.



Telegrams:—"CLUNCH, LONDON."

THE  
International Electrical  
Engineering Company,

Clun House, Surrey Street,  
Strand, LONDON. W.C, Eng.

MANUFACTURERS OF

Electric Lighting Traction and  
Power Transmission Plant.

Continuous Current Dynamos and Motors, Single and Multiphase Alternators and Motors, Transformers, Motor-Generators, Balancers, Boosters, Motor Controllers and Switchboards, Electric Cranes, Overhead Travellers, Hoists, Electric Mining Machinery, Haulers, Pumps, Complete Equipments for Tramways and Railways, Arc Lamps, Open or Enclosed, High Quality Arc Lamp, Carbons, &c., &c. Send for Price Lists.

Special prices to Canadians under the New Tariff.

their sales? There is no reasonable argument to bring against it.

There is something else in the line of leather covering which is attracting considerable attention in Canada of late. We speak of leggings. The firm of Messrs. L. Watkin & Sons make a strong specialty of these, and in their illustrated booklet sent out may be noticed a large variety of designs, makes, materials, etc., in men's leggings. Among these may be mentioned the Anglo-Indian, the Puttie, the Colonial Blocked Buttoned and the Golfing Seamed Buttoned leggings. For style, quality, workmanship and price these, the firm claim, cannot be excelled. For further information address L. Watkin & Sons, Wellingborough, England.

LAWS REGULATING COMMERCIAL CONDUCT.

Commercial honesty is sometimes most conspicuous by its absence, and the appeal to pride does not always suffice to keep men up to the mark in this respect. Experience in this country is proving this daily, and it appears from information received from abroad that the same sort of experience has crystallized into established conviction in Europe. While human nature is no different there than here, their civilization is older and their laws "fit the punishment to the crime" perhaps better than do ours.

In Germany this matter of commer-

cial honor has been reduced to a statute. The law of July 1, 1896, covers a wide range of commercial sins that are not known in this country. The following five evils are specifically mentioned:

1. Fraudulent advertising, i.e., false declarations concerning methods of production; make-up or prices of wares; source of supply; reason for selling; possession or ownership of trade marks. In the above cases, every business man or group of business men has the right to bring suit against the offending party, calling for the suppression of the above practices, also for damages. A fine not exceeding 1,000 marks (\$357) can be imposed; repetition of such an offence is pun-

Telegrams: "TANNERY, OLDHAM"

All Communications must be addressed to Oldham. ESTABLISHED 1840

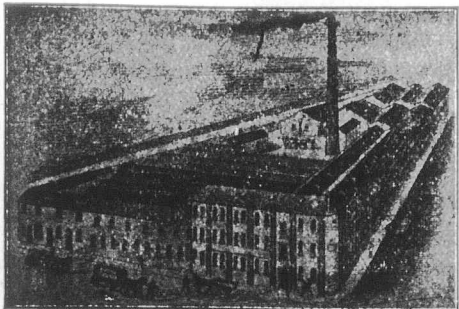
MILLS BROTHERS, LTD.

Registered Office: Lowermoor Leather Works.  
OLDHAM, ENGLAND.

Tanners and Dressers of Welsh, English, Calf, Persian, and Goat Roller Skins.

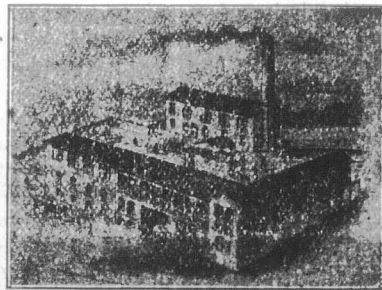
MANUFACTURERS OF . . . .

Oak Tanned and Helvetia Strapping.



Lowermoor Works: Oldham.

Patentees and Sole Manufacturers of the Improved Driving Belts for Mule, Cone Drum, and Electric Driving. Runs perfectly straight and free from Stretch. Mills' "Challenge Brand" Camel Hair Belting. Lancashire Belt Dressing. Roller and Clearer Coverers, for Home and Export. Helvetia, Rawhide, Horny, Brown, White and Supple Laces. Roller Varnish, Roller Leather Cots, Isinglass, Gelatine, Glues, Roller Paste, Roller, Clearer, and Twiners' Cloth. Plush for Clearers. Conditioning Cloth. Copper Wire Sewing to the Trade. Roller Coverers' Tools Supplied. Revolution Wooden Split Pulleys. Mill Furnishers, &c., &c.



Tannery: Blackley.

# BRADSHAW & PAYNE,

## Boot and Shoe Manufacturers,

MAKERS OF THE

Waverley Brand of Boots and Shoes in all Varieties,

181, Humberstone Road,

The other Cut will be inserted when received.

# Leicester, England.

Special prices under the New Tariff.

ishable with imprisonment not exceeding six months.

2. Detraction of a competitor, i. e., spreading false reports concerning the trade of another, his person, the manager of his business, or his wares. Offences of this nature are punishable with fine not exceeding 1,500 marks (\$357), or imprisonment not exceeding one year.

3. Misusing another's name in such way that an unfair advantage is gained. Offending parties must pay damages, and are compelled to discontinue such practices.

4. Disclosing business secrets during time of employment. A fine not exceeding 3,000 marks (\$714) or imprisonment not exceeding one year can be imposed, and, in addition, judgment of damages sustained. Any competitor using information gained in this way, as well as any third person disclosing such information to him, is liable to a similar punishment.

5. Deception as to quality of goods. The Federal Diet has been empowered to prescribe that certain articles are to be sold at retail only in certain quantities, lengths, according to certain numbers, etc., etc., or with declarations as to number, weight, etc. The punishment for every infringement shall not exceed 150 marks (\$35.70).

### OLIVE OIL IN SPAIN.

Spanish olive oil is probably more in demand this season than for years past. This condition arises because of the partial failure of the Italian crops and the desire of Italian exporters to meet the demands of their foreign trade by supplying the Spanish product.

A small yield of olives usually follows a large one, but a comparison with the unprecedented production of 1901 in the provinces of Cordoba, Jaen, Seville and Malaga, which resulted in the pressing of 3,500,000 arobas (14-

## The Portland

The Best and Most Popular Brand of

Ladies' Fine

Foot Wear.

In Goodyear Welts, Turns and Blake Sewn.

T. Roberts & Sons, Portland Works,  
LEICESTER, ENG.

These Shoes are Manufactured for Canadians at 33 $\frac{1}{3}$  p c. under the new Preferential Tariff.

LADIES' FINE SHOES Latest Styles,  
Correct Models,  
For Ease, Elegance and Wear.

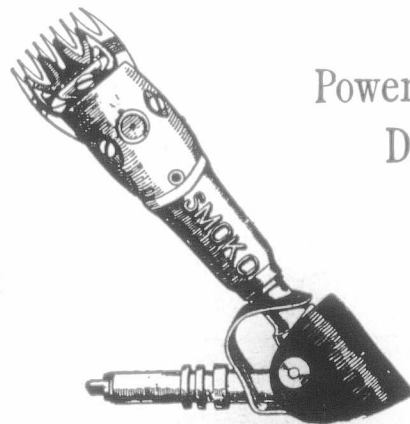
New Cuts will be inserted next week.

## Sheep Shearing Machines

For  
Power and Hand  
Driving.

"SMOKO"

Brand are  
the most  
Reliable.



Newall Engineering Co.,

LIMITED.

36 Featherstone St.

LONDON, England.

Ladies

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1901, 1,625

J. M.

One of th  
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for the O





# Crockett & Jones,

## NORTHAMPTON, Eng.

Only make Highest Grade FOOTWEAR

—FOR—

Ladies' and Gentlemen, to sell from



4 to 6 Dollars.



920,500 gallons) of olive oil last year, shows that the crop of 1902, from which the present oil is now being pressed, is not much less, being estimated at 3,000,000 arrobas (12,789,000 gallons).

At this writing, the olive-oil season is at its height, and three-fourths of the immense crop of last year has been sold. While the 1903 price differs but little from that of a corresponding date last year, the average rate this season shows a slight increase. Shipments made on Jan. 28, 1902, brought £30 to £31 (\$146 to \$151) per ton of 1,058 kilograms (2,332.4 pounds), cost and freight at New York, while the steamer leaving Malaga for New York on a corresponding date this year carried olive oil which sold for from £30 10s to £31 15s (\$148 to \$154.50) per ton.

Local exporters are seeking to create the impression that the sales to the United States this year are considerably under those of the season of 1902, but a glance at the invoice figures of this consulate shows quite a contrary condition. From Oct. 1, 1901, to Feb. 1, 1901, 1,625 petroleum barrels of olive oil

were exported from Malaga to the United States, while from Oct. 1, 1902, to Feb. 1, 1903, invoices have been taken out for 9,240 barrels, or more than five times that of last season.

Malaga olive-oil merchants say that the crop of Italy was badly damaged by unfavorable weather, frost in April last killing many blossoms. Italian exporters are consequently buying much Spanish oil, mixing it with American cotton oil, and exporting this concoction to the United States as representative of the Italian product.

In quality, this year's oil is not considered to be quite as good as that of last year, as it contains a trifle more acidity. At present Malaga olive-oil exporters have an abundant supply in their cellars, but they complain that the sales throughout Europe are not as great as at the same time last year.

Usually the sales to Russia, where great quantities of olive oil are used in religious observances, and to other parts of Europe are made during April of each year; and, while a definite forecast of the fluctuations in prices cannot now be made, the markets of previous

years have always been affected later in the season by European demands, and there appears to be no reason to assume that opposite conditions will prevail this year.

### THE DOOR-BELL.

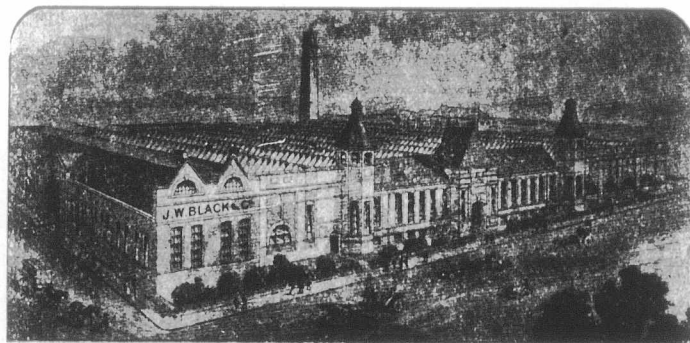
Busy housewives, who are obliged to answer the door-bell several times a day only to be confronted by peddlers, feel that they have a grievance which it should be the business of the Council to redress. Undoubtedly the annoyance is great, and the time lost in answering these undesirable callers is not inconsiderable on account of the frequency of the interruptions. The peddler has no more right to summon a woman, whether she be mistress or maid, from the kitchen to answer his solicitations at the doorstep than he would have to address her on the street. There is a law against the latter procedure which might well be made to apply to the former. A more serious phase of the matter than the

## J. W. BLACK & CO.,

EAGLE  
WORKS,

SOUTH KIGSTON,

Near LEICESTER, England.



One of the Finest Model Shoe Manufactory in England, employing over 600 persons, and making the Highest Grades of

**MEN'S & WOMEN'S BOOTS & SHOES,**

for the Canadian market, under the New Preferential Tariff, 33½ p.c., in their favour.

# West & Blackwell,

(ESTABLISHED 1870.)

Wholesale Manufacturers of all kinds of

## Ladies' and Children's Boots and Shoes.

Styles and Shapes always Up-to-date.

**WEST & BLACKWELL,** Humberstone Road,  
**LEICESTER, ENGLAND.**

We can beat the World for Styles and Prices, under the New Preferential Tariff.

more inconvenience is the frequent insolence of these peddlers and agents, some of whom will become abusive when repulsed abruptly. Acting on the assumption that there is no man in the house, they often terrify the women, and if opportunity offers force their way inside, that they may more comfortably transact their business. In England, where one can tell by the distinctive ring or knock what manner of person is outside, the annoyance is minimized, for one can then refrain from going to the door when one chooses. This partial solution of the difficulty could not be accepted here, for the determined peddler may ring or knock for pure spite when he feels that there is an attempt made to ignore him. The braying of fish, fruit, and vegetable vendors is not a sound which tends to heighten the enjoyment of a summer in town. It is preferable, however, to the more personal approach of the man who rings the bell and insists that the housewife grant him an audience. The nuisance might

STOCKS AND BONDS—INSURANCE COMPANIES—CANADIAN.—Montreal Quotations Mar. 24 1908.

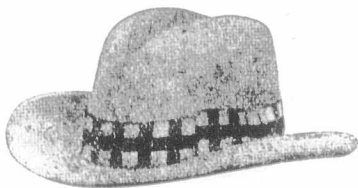
NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotations per ct.
British American Fire and Marine.....	15,000	2 1/2-6mos.	250	250	91
Canada Life.....	2,500	4-6mos.	400	401	160
Confederation Life.....	10,000	7 1/2-6mos.	100	10	.....
Western Assurance.....	25,000	5-6mos.	40	20	90
Guarantee Co. of North America.....	12,372	6	50	50	.....

BRITISH AND FOREIGN.—Quotations on the London Market, Mar. 14, 1908 Market value p. p'd up sh

NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Canada quotations per ct.
Alliance Assur.....	250,000	2s. p. s.	20	2 1-5	10
Atlas.....	24,000	24 p. s.	50	6	26 1/2
British and Foreign Marine.....	67,000	25	20	4	19
Caledonian.....	21,500	12s. p. s.	25	5	28 1/2
Commercial U. Fire, Life and Marine.	50,000	2 1/2	50	5	48
Guardian Fire and Life.....	200,000	9	10	5	9 1/2
Imperial Fire.....	60,000	25	20	5	.....
Lancashire Fire.....	126,492	5	20	2	.....
Lion Fire.....	100,000	3	2 1/2	1 1/2	.....
London and Lancashire Fire.....	25,100	22	25	2 1/2	19
London Assurance Corporation.....	35,862	20	25	12 1/2	52
London & Lancashire Life.....	10,000	10	10	2	8 1/2
Liv. & Lon. & Globe Fire and Life.....	391,752	90	St.	2	28
Northern Fire and Life.....	20,000	*22 1/2	100	10	75
Norwich Union Fire.....	110,000	30s. p. s.	25	6 1/2	36
Phoenix Fire.....	11,000	*23 1/2	100	12	109
Royal Insurance Fire and Life.....	125,776	25	50	5	25 1/2
Sun Fire.....	240,000	50 1/2	20	10	48 1/2
Union.....	45,000	2s 6d p. s.	10	10	11
		12 p. s.	10	4	17 1/2

\*Excluding periodical cash bonus.

**Panama • Hat • Company,**  
LIMITED,  
59 Gresham Street,  
LONDON, E.C., ENGLAND.



MANUFACTURERS OF  
**Ladies' and Gentlemen's Panama Hats,**  
For Canadians under the New Tariff.

### BUTTERWORTH BROS., Ltd.,

Newton Heath Glass Works, MANCHESTER, Eng.



**INVINCIBLE GAUGE GLASSES,** both plain and enamelled. In sole use by the British Admiralty, recently tested to 5,000 lbs. to [ ]"

Any kind of glass whatever used in machinery or applied to fittings.

The largest existing makers of **GLASS TUBES** for Gauge Glasses and the Electrical, Rubber and Brewer Trades.

**GLASS NEEDLE LUBRICATORS** and all other kinds of Lubricators. Lamps for all purposes.

Present Contractors to H.M. Government.

Write for our lists of

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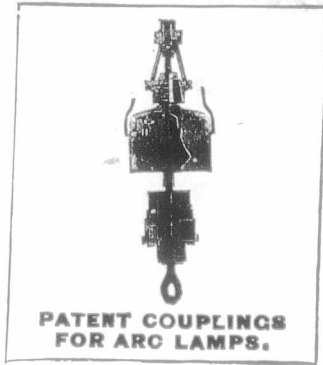


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Codes: A.B.C., Engineering.

Cable Address: "BRAULIK," London



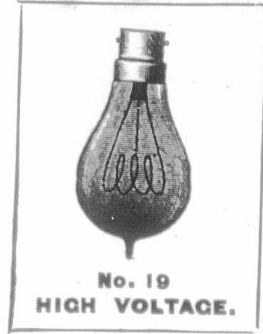
# G. BRAULIK,

217 & 218 Upper Thames St.,  
LONDON, Eng.

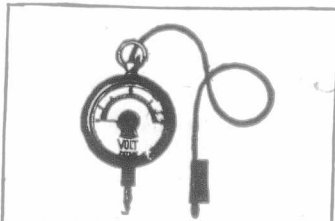
115 Bath Street, GLASGOW, Scotland.  
And 39 Pitt Street, SYDNEY, N.S.W.

The Best and Cheapest House for all

## ELECTRICAL SUPPLIES,



BELLS,  
INDICATORS,  
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ARC LAMPS,  
(English Manufacture.)  
INCANDESCENT LAMPS,  
"The London Standard."  
(Very special prices quoted for contracts.)  
CARBONS,  
VOLT & AMPERE METERS,  
MOTORS & DYNAMOS.



Ask for List No. 17 for Volt and Ammeters of every description.

Switches, Switchboards, Cut-Outs and all Lighting Accessories, Wires and Cables

STANDARDS,  
BRACKETS,  
ELECTROLIERS.

Special terms to Canadian Houses under the New Tariff Regulations.

Correspondence respecting Agencies is invited from well established houses in the Dominion.

The New "FLAME" Arc Lamps a Speciality.

well occupy the attention of the aldermen.

### TURPENTINE IN MEXICO.

A trade paper published in the City of Mexico announces the discovery in that country of an area of long-leaf yellow pine timber covering approximately 5,000 square miles. An experienced turpentine operator from North Carolina who has seen the timber, pronounces it to be as fine as any he ever saw in either of the Carolinas or Georgia. The belt examined by the North Carolinian is from twenty-five to sixty miles wide and 140 miles in length. The timber is virgin. No axe

has ever been put into it. Many of the trees are three to four feet in diameter, reaching a height of 150 feet. The North Carolinian declines to state the location of this turpentine timber belt, saying that he has found a gold mine and proposes to work it himself. The natives who own the land do not know anything of the turpentine business and have no idea of the value of their possessions. The shrewd "far-heel," therefore, proposes to buy the land at a low figure and get rich in the naval store business in Mexico.

And this he will probably be able to do. He will have the benefit of extremely cheap labor. The current rate of wages that he would have to pay his Indian help is about 40 to 50 cents

a day silver, which is equal to about 20 to 25 cents United States money or gold. He estimates that he will be able to "clean up" at least \$500 per year on every hand employed. In this country the season for soft or "dip" turpentine extends over about three months. In Mexico, according to the North Carolinian, the trees will yield "dip" the year round, because there is no very cold season there and the sap is always in the tree.

It has heretofore been the opinion that the sources of turpentine on this continent were all known, says the Savannah News, and that many of them were pretty nearly exhausted. If this North Carolina man's "find" is authentic, it is a matter of interest to the industry.

# C. & E. LEWIS,

## NORTHAMPTON,

ENGLAND.

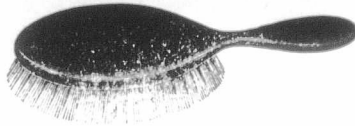
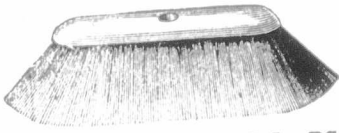
Manufacturers of the Finest High Grade

### MEN'S BOOTS and SHOES,

equal to any made in America, for the Canadian Market, 33 1/2 p.c., cheaper, under the New Preferential tariff, F.O.B., London or Liverpool. Send for our New List.

(Cuts will be inserted as soon as received.)

HEADQUARTERS FOR BRUSHES



JOHN MASON & SONS,

Wholesale & Export  
BRUSH MANUFACTURERS,

28 South St., - MARYLEBONE, LONDON, W., Eng.

Factories:—Crawford Brush Works, Clerkenwell, E.C., Eng., and Stratford, Essex.

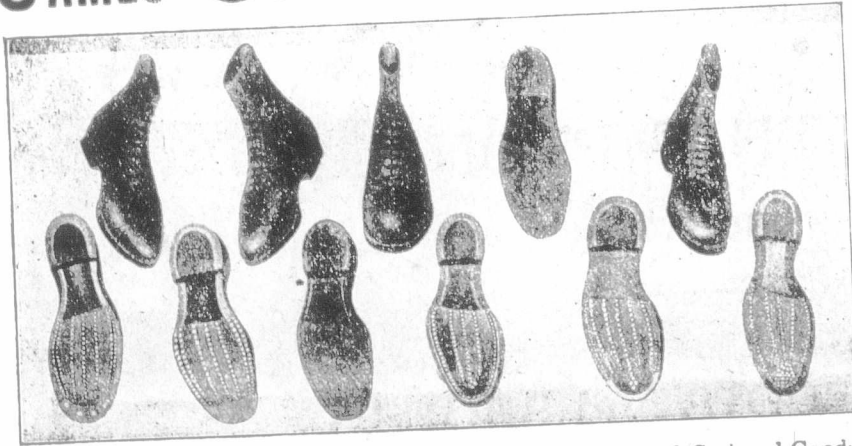


Special under the New Tariff, 83% p.c. in favour of Canadians.

Illustrated Catalogue (144 Pages) Mailed FREE on Application.



**JAMES COLES** The Redcross Boot Works,  
BRISTOL, England.



Manufacturer of Best Classes Heavy and Medium Hobnail and Sprigged Goods.  
Mens', Womens', Boys' and Girls'.

Manufacturer of Reliable-Stitched, Machine-Sewn, Standard Screwed and Rivet  
Work in Ladies', Gentlemens', Girls' and Boys'.

Insist on having Acorn Brand Boots which for Style and Workmanship cannot be beaten.



The Tip Top

ENGLISH  
STYLE...

In Calf  
or Kid.



J. A. SABIN

Welford Road,

Leicester

ENGLAND.





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## .. FOOTWEAR ..

Of The Highest Quality.

Perfect Fitting. Latest Shapes Best Materials are Guaranteed in these Brands. SEASON SAMPLES comprise all that is best in Up-to-Date FOOTWEAR.

Youth's a Specialty. Scotch and Irish Markets Specially Catered for.

Export Orders receive careful attention.



Telegraphic Address "ENTERPRISE"

# Hilton, Curtis & Perkins,

WHOLESALE MANUFACTURERS  
of Every Description of

Boot and Shoe Uppers,  
Leggings and Gaiters,  
For the Home and Export Markets.

SPECIALTIES:

RUSSIA. OOZE, BOX, WILLOW, GLACE.

And every other Description of Fancy Leathers.



Latest English and American Styles.

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Wellingborough, - Eng.

Special prices to Canadians, 83% per cent. in their favour under the New Tariff.



## DUROSUR

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BOOTS

In Willow Calf, Box Calf, Glace, Kid and Crup, Kid and Calf.

In Ordinary Machine-Sewn or Hand-Sewn Welts.

## F. DURRANT

BROAD STREET,  
NORTHAMPTON, England.

Special Terms to Canadians.

"LASTWELL"

"LASTWELL"

### Something You Want!

A Perfect Fitting Boot.

Before placing your order, see the "Lastwell" Brand of LADIES' HIGH CLASS FOOTWEAR.

Made in 1/2 sizes, 5 shapes, and 4 fittings.

A Good Fitting Boot IS ALWAYS A READY SELLER.

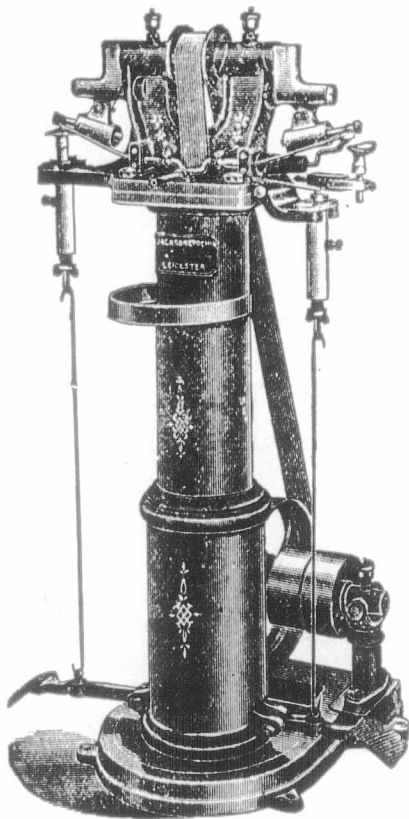
The highest in QUALITY, Up-to-date in STYLE, and strictly in it on PRICE.

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Write for Samples.

Cuts will be inserted as soon as received.

Patent Combined Bunking  
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Setting Machine.



THIS

Combined Stitch &  
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Machine for making  
fancy impressions  
on the Sole & Welt  
& Heel Seat.  
Does the work in  
half the time of  
hand labour &  
better work.

Catalogue Free.

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Humberstone Road  
**LEICESTER,**  
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Telegraphic Address: "EXTINCTUM, London."

# Sinclair & Co's.

"COMET"  
INDUSTRIAL  
LAMP.



Is Self Cleansing. No Carbon Deposit. Has Expanding  
and Contracting Nipple, so as to burn any Petroleum Oil.

The Leading Lamp in Gt. Britain.

Price, £3. 8. 0. to £15. 10. 0. F.O.B.

19 Eldon St., - LONDON, E.C., England.

## F. F FINNIS FISHER & CO. F. F

BRAND. BRAND.

Hams, Bacon, Bottled Fruits,  
Pickles, Sauces, Jams, Etc.,

Manufactured by **Finnis, Fisher & Co.** (Established in 1821),

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Contractors to His Majesty's Government.

Telegraphic Address: "FINIS LONDON."

Manufactory and Warehouse:

8 Broad Street, Ratcliff, - London, England.

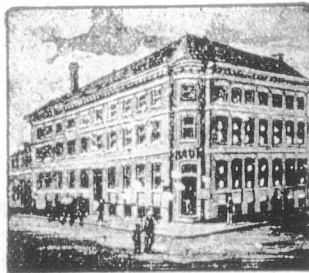
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PRICE LISTS ON APPLICATION.

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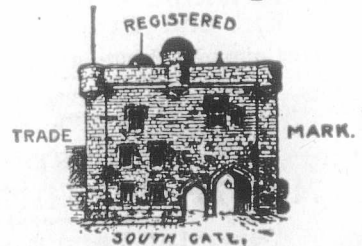


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25, Southgate Street,  
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**LEICESTER,** - England.

SPECIALITIES:

- Gentlemen's Cardigan Jackets.
- Gentlemen's Fancy Waistcoats.
- Gentlemen's Fancy Sweaters.
- Boy's and Men's Blue Jerseys and Franklin Frocks.
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# Britten & Bannister,

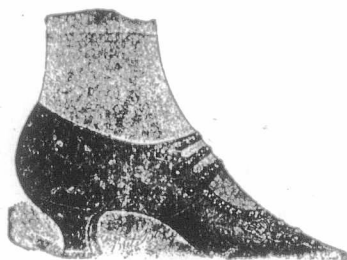
385 HACKNEY ROAD, - - LONDON, ENGLAND.

*Export Manufacturers of Ladies' and Children's High Class Boots and Shoes for Walking and Dress Wear.*

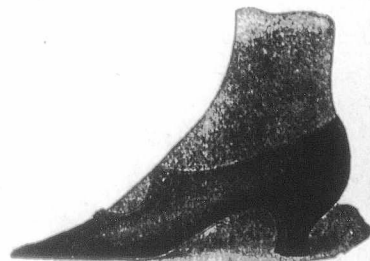
ARTISTIC and REGISTERED

DESIGNS.

The  
Queen



The "Victoria."



Bar Louis.

Alexandra.

SEND FOR OUR

ILLUSTRATED PRICE LIST.

SUPERIOR to American Goods, under New Canadian Tariff, 33 1/3 per cent cheaper.

## J. Underwood & Co.

WHOLESALE AND EXPORT

**BOOT MANUFACTURERS,**

For Canadians under the New Tariff,

Junior Street, - LEICESTER, Eng.

Women and Children's Medium Class BOOTS and SHOES.

(Cut will be inserted next week.)

**Jonathan Robinson,**  
WHOLESALE & EXPORT  
**BOOT & SHOE MANUFACTURER.**  
NORTHAMPTON, ENGLAND.  
MAKER OF The ECLECTIC BOOTS & SHOES  
SUPPLIED TO MEMBERS OF THE ROYAL FAMILY  
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In Emery and Machi

Give u Waxer a Spec Heel Pare

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Get your Clothing  
GOOD, and  
get it for Nothing.



But don't get it  
Good-for-  
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# “Gidaw” Serge, Regd.

Two years ago we introduced “Gidaw” Serge, and guaranteed to replace free of charge any garment that did not prove satisfactory in wear within three months of purchase. Up to the present we have not had a single complaint, and have received the following replies to our enquiries from various customers:—



Gents' Sac Suits.



Youths Cambridge Suits.

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Gents.—We have sold several of the suits of “Gidaw” Serge, but have received no complaints of them, and therefore no application for renewal of garments.  
S. T.  
Yours respectfully,

Dear Sir,—The “Gidaw” Serge suits you made for me appear to give general satisfaction, and beg to say I have had no complaints from any one customer.  
Sheerness-on-Sea.  
S. J. W.  
Yours truly,

Gents.—Re “Gidaw” Suits. I have had no complaints respecting the above suits no doubt it is a very nice quality suit, and they are smart fits and nicely made.  
Burnham Somerset.  
F. H.  
Yours truly,

Gents.—I find the “Gidaw” Serge wears well; it is a real good serge.  
Torrington.  
C. J. W.  
Yours truly,

Gents.—We beg to state we have not received any complaints re “Gidaw” Serge, had any claims.  
Weston-super-Mare.  
B. W.  
Yours faithfully,

Gentlemen,—I was very pleased with the finish of special suits received Saturday, being rather better quality than I usually order, which means a better class of customer, and it shows you can finish your goods in first-class style.  
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W. C. C.  
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Gents.—I may say that your goods and way of making and finishing are pleasing not only to me, but to my customers also.  
Ebbw Vale, Mon.  
T. J.  
Yours sincerely,



Boys' Norfolk Suits.

Boys' Rugby Suits.  
Patent Strap and Buckle Knickers

**GUARANTEE**

We guarantee this material **All Wool, Indigo Dye**, and with fair wear, **absolutely indestructible**; we will replace same free of charge, should the wear prove unsatisfactory within three months of purchase. This ticket must be produced, with date of purchase duly signed by seller.

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equal to any made in America, for the Canadian Market,  
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In Emery and Sandpaper of every description for Finishing Machinery in a large variety of the best quality.

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We make this Fair Proposition

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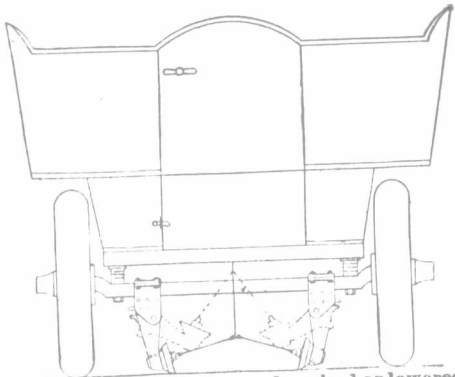
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(Williams' Patent)

## Renders Side-Slip an Absolute Impossibility



It is an attachment to the back axle of the car, consisting of two hinged brackets working on the positive and negative principle. At the bottom of each bracket there is a free running saucer-shaped steel disc, which engages, instantly and automatically, with the road surface as soon as any tendency to side-slip occurs. Trials conducted on greasy wood and asphalt pavements in London, have proved its perfect reliability beyond all question. It may be seen attached to a 12 H.P. Milnes Car at Messrs. Laurie and Marners of 811 Oxford St., W., and it may be tested or seen at work by arrangement with.

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88 1/2 per cent. in favour of Canadians.

The whole arrangement can be raised or lowered by a foot lever under the driver's control.

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Complete with Looking Gear. £3 3 0

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Special Terms to Canadians under the New Preferential Tariff

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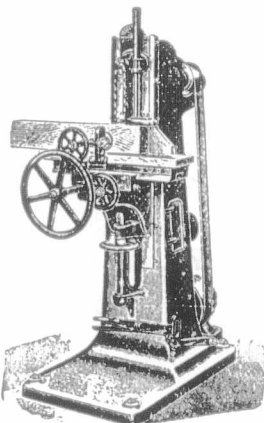
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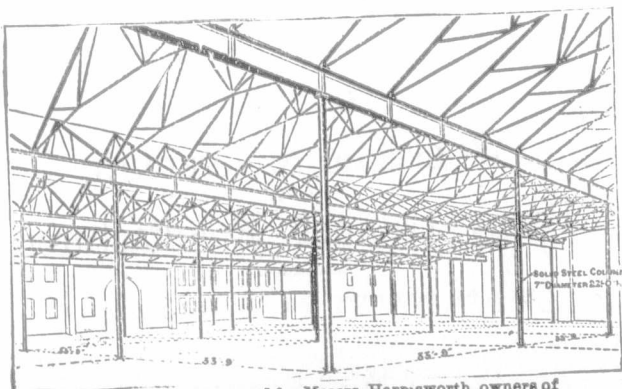


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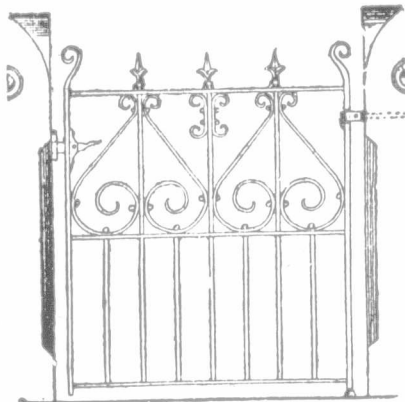
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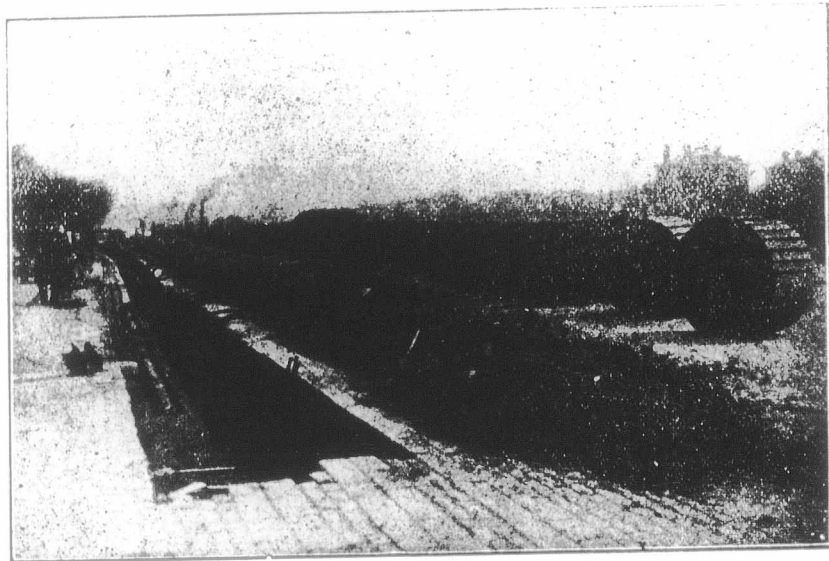
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**Greene's Genuine Belt Fasteners..**

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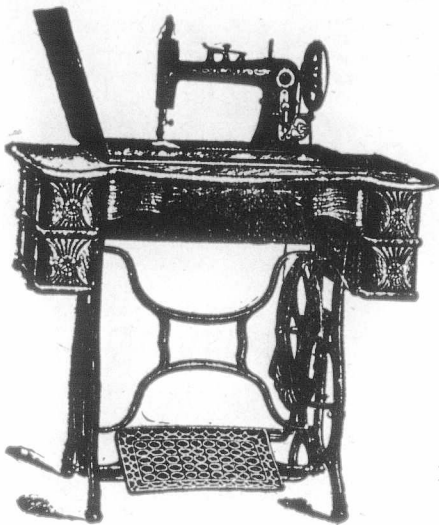
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**SEWING MACHINES**

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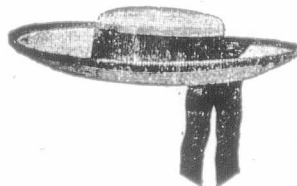
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We supply under the New Canadian  
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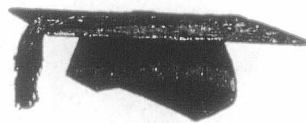
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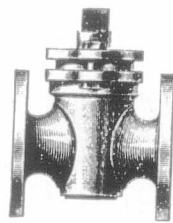
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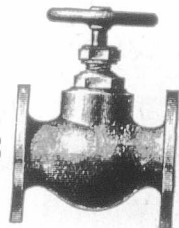
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SECURITIES.		London	Mar. 5
British Columbia, 1877 6 p.c.	104	137	
1887, 4 1/2 per cent	89	91	
1891-4, 5 p.c.	102	104	
Canada, 4 per cent. loan, 1860	102	104	
5 per cent. loan, 1888-99	102	104	
Debs. 1884, 3 1/2 per cent	102	104	
3 1/2 p.c. loan, 1897	90	92	
Manitoba, 1885-6, 5 p.c.	106	108	

Railway and other Stocks.		Mar. 5	
Quebec Province, 5 p. c., 1874	100	105	
1876, 5 p. c.	100	105	
1880, 4 1/2 p. c.	102	104	
1883, 5 p. c.	107	110	
100 Atlantic & Nth. Western 5 p. c. Com.	118	121	
1st M. Bds	133 1/2	143 1/2	
10 Buffalo & Lake Huron \$10 shr.	136	140	
do 5 1/2 p. c. bonds	136	140	
Can. Central 5 p. c. M. Bds. Int. guar. by Gov.	136 1/2	136 1/2	
Canadian Pacific \$100	136 1/2	136 1/2	
Grand Trunk, Georgian Bay, &c.	100	102	
1st M	100	102	
100 Grand Trunk of Canada Ord. stock.	19 1/2	19 1/2	
100 2nd equip. mtg. bds. 5 p. c.	124	127	
100 1st pref. stock 5 p. c.	112 1/2	113 1/2	
100 2nd pref. stock	100	100 1/2	
100 3rd pref. stock	50 1/2	50 1/2	
100 5 p. c. perp. deb. stock	126	129	
100 4 p. c. perp. deb. stock	110	112	
100 Great Western shares, 5 p. c.	135	137	
100 Hamilton & N. W., 5 p. c.	106	107	
100 M. of Canada Stg. 1st Mort. 5 p. c.	106	107	
100 Montreal & Champlain 5 p. c. 1st mtg. bds	102	104	
100 N. of Canada, 1st mtg., 5 p. c.	102	104	
100 Quebec Central, 5 p. c. 1st Inc. Bds.	106	108	
100 T. G. & B. 4 p. c. bonds, 1st mort.	106	108	
100 Well., Grey & Bruce, 7 p. c. bds. 1st Mort	106	108	
100 St. Law. & Ott. 4 p. c. Bds	106	108	
MUNICIPAL LOANS			
100 City of London (Ont) 1st pref 5 p. c.	101	103	
100 City of Montreal stg. 5 p. c. 1874	101	104	
100 City of Ottawa, 4 p. c., stg.	100	102	
redeem 1873	100	102	
redeem 1875	100	103	
100 City of Quebec, op. c. redeem 1875.	102	104	
redeem 1878	107	109	
100 City of Toronto, 4 p. c. 1889-93	101	101	
5 p. c. stg. con. deb. 1874-1876.	101	107	
5 p. c. gen. con. deb. 1879.	109	111	
4 p. c. stg. bonds.	100	102	
100 City of Winnipeg deb., 1894, 5 p. c.	105	107	
Deb. scrip. 1883, 5 p. c.	105	107	
MISCELLANEOUS COMPANIES.			
100 Canada Company	37	41	
100 Canada North-West Land Co.	97	102	
100 Hudson Bay	43 1/2	44	
BANKS.			
Bank of British North America	59	71	
" " Montreal	505	515	
Canadian Bank of Commerce	16	17	

# BOILER SHOP.

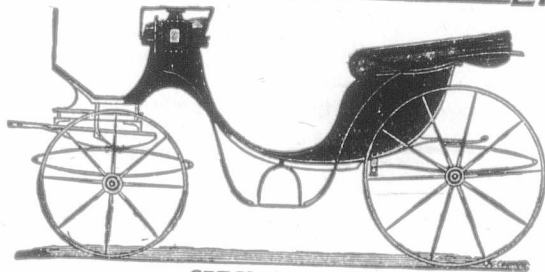
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**Extra Granulated**

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ALL KINDS OF

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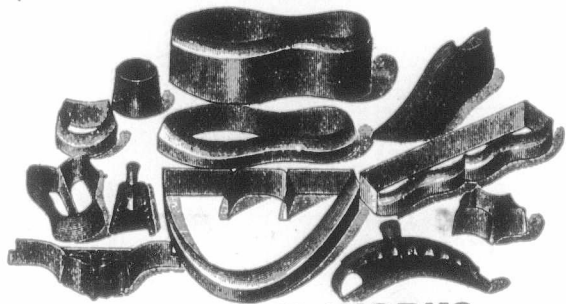
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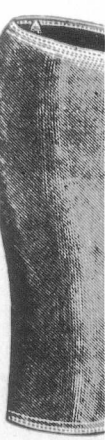
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# WILLIAM HOWKINS,

MEDIUM GRADE

## LADIES' BOOTS and SHOES,

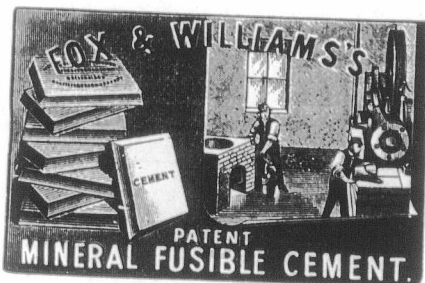
Supplied to Canadians under the New Tariff.

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### LEICESTER, - - England.

Cuts will be inserted when received.

## FOX & WILLIAMS'S Mineral Fusible Cement,



(The Strongest, Hardest, Most Effective and Economical)

It is invaluable when used to secure shaken Walls or Engine Beds, to run Wall Boxes or Iron Fixings fast in Brick or Stonework, and Bedding on foundations. It makes a PERMANENT, SOLID, FIRM and SUBSTANTIAL JOB.

For Prices and Particulars Apply to

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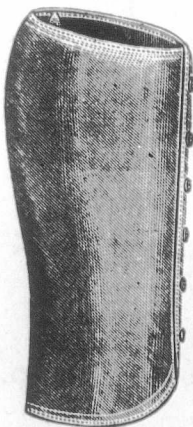
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Spread Eagle Works,  
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Manchester Royal Exchange, Tuesdays & Fridays, Pillar 12, 1 to 2.

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### Legging Manufacturers,

Of all  
Descriptions.

32 Moor Lane,  
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Also the Registered

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No. 353,069



88 1/2 p.c. cheaper to Canadians under the New Tariff.

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MANUFACTURERS OF

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### SHOES and BOOTS

ALSO

Women's Shoes for the Canadian  
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88 1/2 p.c. under the New Tariff.

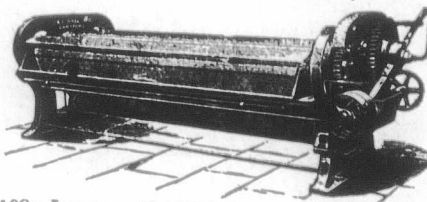
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Telegrams: Birt #7, Chancery Lane, London, Eng.

## "Halls' Patent Continuous Ironer" and Laundry Machinery Co.

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108" IRONING MACHINE.

300 Machines sold.

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Nos. 156 & 158, GOSWELL ROAD, LONDON, E.C.

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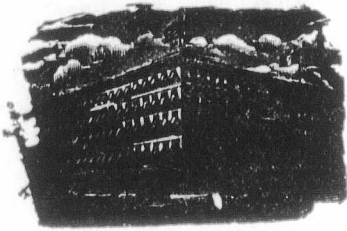
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Manufacturers of all kinds of Cast & Wrought Iron Work

A LARGE QUANTITY OF PATTERNS OF EVERY DESCRIPTION KEPT IN STOCK

Architects' Designs Estimated, Proposed, and Carried Out by Experienced Workmen

Leading Hotels in Canada.



ROSSIN HOUSE, TORONTO, Canada.  
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The proprietor has found necessary owing to the increased patronage of this popular Hotel to increase its capacity by an addition of 75 rooms, elegantly furnished en suite with baths, now ready for occupation. The latest exposed sanitary plumbing has been adopted throughout. THE ROSSIN is admittedly the largest, best appointed and most liberally managed hotel in the Province, having accommodation for 500 guests.

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THE RUSSELL,  
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THE PALACE HOTEL OF CANADA.

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

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A Good Company to Represent.  
A Splendid One to be Insured in.

The steadily increasing amount of new business written indicates the growing popularity of the Company, and the confidence the insuring public place in it.

Active men who desire to work up substantial incomes for themselves by renewals, should correspond with the

THE NORTH AMERICAN LIFE  
Assurance Company,  
Home Office: TORONTO, Ont.

L. GOLDMAN, Secretary.  
Wm. McCABE, Managing Director

INVESTMENTS.

Opportunities for safe investments in Canada, at 4 to 5 per cent. Correspondence invited.

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—REFINERS AND MANUFACTURERS OF—

CANADIAN PETROLEUM PRODUCTS,  
Under New Patent Process

Refined Oils, Benzine, Napthas and Gasolenes, Lubricating Oils, Greases  
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The QUEEN CITY OIL COMPANY, Limited,  
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THE  
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Sole-Plate Boots.

M. J. RICE & SON,  
MANUFACTURERS,  
42, Guthlaxton St.,  
Leicester, Eng.

The finest Boys' and Girls' BOOTS, made for Canadians under the New Preferential Tariff.



A. KNIGHT & CO.,

High Class—Wholesale

Boot

\* Manufacturers \*

We supply these Shoes, 88 1/2 p.c. under the New Preferential Tariff.

GREAT NORTHERN WORKS, - BELGRAVE ROAD,  
LEICESTER, ENGLAND.

Cuts will be inserted when received.

Perfection  
Variety. The  
our



# H. E. BROWETT.

MANUFACTURER FOR HOME AND EXPORT OF GENT'S HIGH-CLASS GOODS.

The "UP-TO-DATE" Brand  
(REGISTERED)



Is the title applied to a splendid range of

**HAND WELTED GOODS**

In Leading Styles and Shapes, and

**DURABILITY GUARANTEED.**

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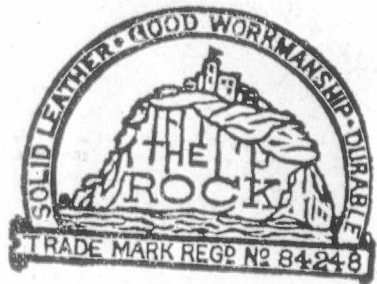
Standard Screwed

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GUARANTEED DURABILITY.



This Brand has stood the Test of Years

NEW SAMPLES IN GLACE AND BOX, ARE THE ACME OF GOOD VALUE IN FINE FOOTWEAR.  
PYTCHLEY and HARROLD STS., **NORTHAMPTON, Eng.**  
33 1-3 Per Cent. In Canada's Favour.

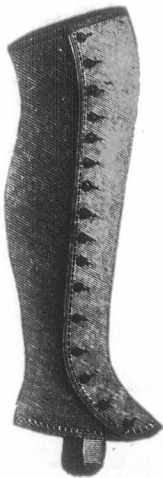
## Wallace, Bailey & Wilkins,

176, Long Lane, Bermondsey, London, S.E., Eng

Sole Manufacturers of the

**NEW STRAP LEGGING,**

Latest Style.



Dennison's Patent No. 8795.  
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Shooting. Riding. Walking.  
Hunting. Military.  
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LORD LOCH'S OWN  
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None Genuine without  
Dennisons' Label.  
The Best STRAP LEGGING on the Market.  
Specially Chosen and Supplied to the  
Sharpshooters.



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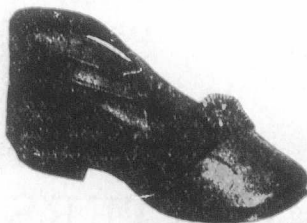
236 Mare Street, HACKNEY, London, N.E., Eng.



Absolutely the  
Largest NURSERY  
BOOT AND SHOE  
Manufacturers in  
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**SPECIALISTS.**

Every possible  
Description of



**Nursery Boots and Shoes,  
Sandals and Sandalettes and Infants' Soft Soles.**

Perfection in Fittings, Hygienic and Straights. Magnificent Designs in Endless Variety. The Large Continual Increase in our Turnover each year proves the value of our

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Speaking of Printing  
"KEYSTONE"  
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For the progressive merchant "KEYSTONE" Stationery fills the bill.

- It's padded;
- Put up in neat boxes
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- And delivered in the cleanest way possible.

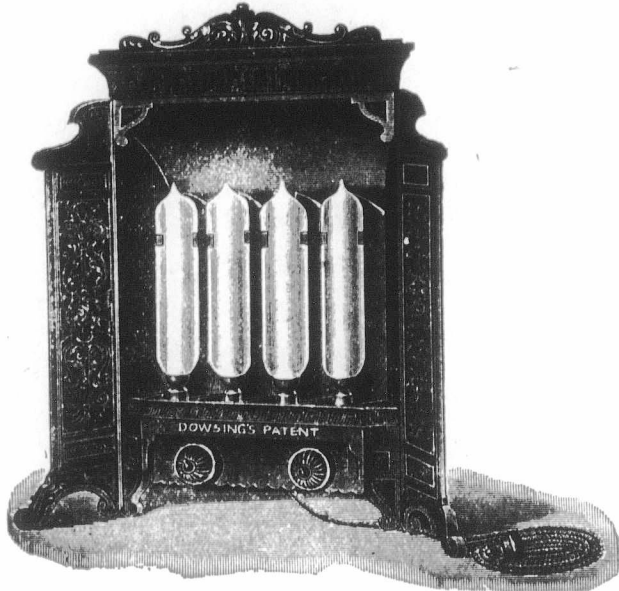
Customers realize the advantage of the boxes.

Send for figures on your next lot.

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Contractors are invited to apply **Pure Air Radiator**  
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For Diffusing Heat. Portable. No Reduction of Oxygen by Coal Fires. No Deleterious Fumes from Gas Stoves. No Dirt. No Ashes. No Dust. For Hospitals, Infirmarys, Sanitariums, Public Buildings, Private Mansions, &c.



**JAMES MELLING, - DASHWOOD HOUSE,**  
New Broad Street, London, E.C., England.

## The Speedwell Juvenile Clothing Company.

Manufacturers of Sailor and Fancy Suits  
in Velvets, Plushes, Tweeds, and Serges,  
for Canadians under the New Preferential  
Tariff of 33½ p.c.

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MILTON WORKS and  
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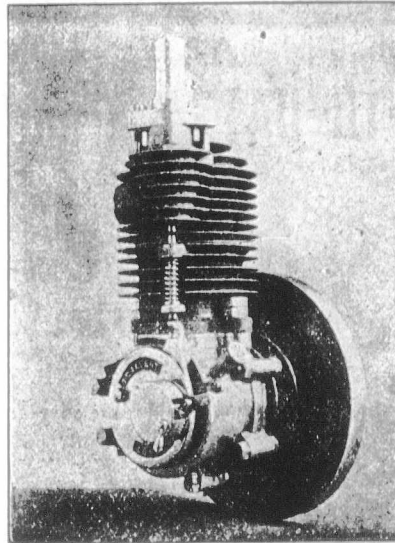


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**L**ATHE and Planing Tools, Milling Cutters, Screwing Tackle, Shear Blades, Punching  
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## For • Motor • Cycles



Down Hill, Any-  
thing on wheels  
will run, BUT Up  
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**CALVERT'S**  
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ARE  
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Specially made for Canadians under the  
New Preferential Tariff.

## St. Patrick DROVE AWAY THE SNAKES.

**KITLENE LEATHER CEMENT** does away with  
RIVETS and STITCHING in Leather Driving Belts.

**KITLENE GLUE** goes farther and does its work better  
than any predecessor.

**KITLENE LIGHTNING WOOD POLISH** con-  
verts the Amateur into an expert workman.

Kitlene Syndicate, Limited,  
**146a, Queen Victoria Street,**  
**London, England.**



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—MANUFACTURERS OF—

## Men's Boys' and Ladies' BOOTS AND SHOES

Northampton, - - England.

SPECIAL PRICES UNDER THE NEW TARIFF.

Cuts will be inserted when received.

**E. L. Laxton & Co.,**

Boot and Shoe Manufacturers,

SPECIALITY:

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**W. O. TOONE & CO.,**

WHOLESALE AND EXPERT

Boot and Shoe  
Manufacturers.

Children's Shoes—Speciality,

Factory: "STAR" WORKS, BLABY,

Rutland Street, LEICESTER, England

This firm makes only Children's Shoes, under the New Tariff.

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**T. W. BEAL & CO.**



Burton Street  
Works,  
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Makers of High Class

**BOOTS  
AND  
SHOES**

For Export,  
Under the New  
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**BONDS FOR SALE!**

5 p.c.—20 years' first Mortgage Gold  
Bonds in Blocks of \$25,000, \$50,000 and  
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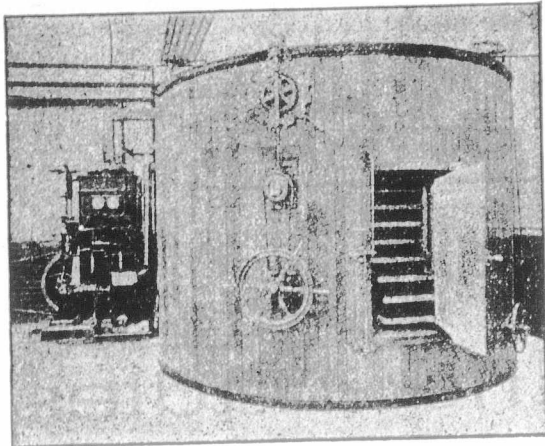
For particulars write

**WM. WARNOCK,**

AYLMER, Ont.

**A Revolution In Refrigeration ...**

No loss of cold



No. 4 Cooler as used for Chocolate Cooling.

**THE EXPRESS . . .  
ROTARY COOLER.**

(McRae & Broadbent's Patents).

Can be used in conjunction with existing plant. Results fully guaranteed. The Ideal Apparatus for Cooling and Preserving Articles of any kind. The highest standard of efficiency and economy.

**THE EXPRESS ROTARY COOLER  
SYNDICATE, LTD.**

11 Lord Street, - Huddersfield, Eng.

WORKS:  
Forest Road, Dalston.

Special prices to Canadians under the new tariff.

**J. & J. MANN,**

Shakespeare Road & Burns Street,  
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We make the best SHOES for the money in England, specially supplied to Canadian, 33 1/2 p.c. less than any other Country under the New Preferential Tariff.

**Buy your Incandescent Burners and Fittings straight from the Makers.**

No matter what your requirements, write us, and we will forward per return, our new Illustrated Price List, containing quotations which must interest you.



Below we give a few prices for purposes of comparison with other houses. INCANDESCENT BURNERS. Brass guaranteed, from 2/3 per doz. Special price by case. UNBREAKABLE MICA CHIMNEYS, from 2/- per doz. BEST MAGNESIA FORKS latest improvements, 7/- per 1,000. Special offer, cases containing 5,000 33/-, packing free. LATEST NOVELTY, Very Fancy Combination Globes, in four colours, most artistically decorated with floral design in gold, 6/6 per doz. BEST FIREPROOF CHIMNEYS, special annealed like Jena, 1/- per doz. Special offer, cases of 48 doz. 38/-, packing free. FANCY SCREENS, in six colours 3/3 doz. Case of 2 gross, 66/-, case and packing free. BULBS' Incandescent Fireproof, half-obscured or all clear, 2/- doz., original case of 2 gross, £2, i.e. 1/8 per doz., case and packing free. HIGH-PRESSURE BURNER (No. 516 in the design in this advt.), 14/- doz. or £7 4s. per gross. MICA SMOKE TOPS, from 5/- per gross. Pure Aluminium and Mica Tops, from 15/- per gross.



The well known EXPORT MANTLE, (under license) can now be used without restriction. Illuminating Value—70 to 80 Candle Power with C. Burner, 500 to 700 Candle Power with High Pressure Burners, 28/6 per gross. 2/6 per doz. EXPORT REMA SILK, 30/- gross. 2/9 doz. EXPORT HIGH PRESSURE, 4/6 to 6/- doz., Net cash with order. List of Novelties on application. Cheapest and Best House in the trade. Special Prices for Quantities. New Illustrated Price List Free on Application.

**The New Export Incandescent Lighting Co., Ltd.,  
36 Mansell St., LONDON, E. Eng.**

Supplied to Canadians 33 1/2 p.c., under the New Preferential Tariff.



Insurance.

**The Federal Life ASSURANCE COMPANY.**

HEAD OFFICE - HAMILTON, CANADA.

Capital and Assets - - - \$2,512,387.81  
 Surplus to Policyholders - - - 1,037,647.33  
 Paid Policyholders in 1902 - - - 20,144.68

MOST DESIRABLE POLICY CONTRACTS.

DAVID DEXTER,  
 President and Managing Director.

J. K. McCUTCHEON,  
 Sup't. of Agencies.

H. RUSSELL POPEHAM, Provincial Manager.

**THE NEW METHOD.**

Would it not be pleasant to know that your insurance policy could not lapse even should you at any time during its course, be unable to pay the premium?

The Manufacturers Life issues policies of which this is as nearly the case as it is possible to get it.

They contain a clause which (after three years) makes them continue in force automatically, should any mishap prevent the insured forwarding a premium.

Write for particulars to  
 THE MANUFACTURERS LIFE INSURANCE CO.,  
 HEAD OFFICE-TORONTO.

**Scottish Union and National INSURANCE COMPANY,**  
 Of Edinburgh, Scotland.

ESTABLISHED 1844.

M. BENNETT, Jr., Gen. Manager North American Branch, Hartford, Conn.  
 Capital ..... \$30,000,000 | Invested Funds ..... \$13,500,000  
 Total Assets ..... \$4,472,705 | Deposited with Dom. Govt., 125,000  
 (Market value.)

WALTER KAVANAGH, Resident Agent, 117 St. Francois Xavier St., MONTREAL.

Insurance.

**British \* America ASSURANCE COMPANY.**

HEAD OFFICE, - - - TORONTO,

Incorporated 1833.

**FIRE AND MARINE.**

Cash Capital, .. .. . \$1,000,000.00  
 Assets, .. .. . \$1,864,730.13  
 Losses Paid since organization, .. \$22,527,817.57

GEO. A. COX, President. J. J. KENNY, Vice-Pres. P. H. SEMS, Secretary  
 EVANS & JOHNSON, General Agents, 1723 Notre Dame St., MONTREAL.

**The Mutual Life INSURANCE COMPANY**

OF NEW YORK.

RICHARD A. McCURDY, President.

STATEMENT FOR THE YEAR ENDING DECEMBER 31st, 1901

Assets, - \$352,838,971.67

Reserve on Policies (American Table, 4 p.c.)..... \$239,652,388.84  
 U.S. Bonds and other Securities ..... 198,063,981.24  
 Surplus..... 23,171,709.01  
 Receipts from all sources..... 65,634,805.51  
 Payments to Policyholders..... 42,452,606.50  
 Risks and annuities in force amounting to..... 1,243,508,101.11

NOTE.—The above statement shows a large increase over the business of 1900 in amount at risk, new business assumed, payments to policy-holders, receipts, assets and surplus; and includes as risks assumed only the number and amount of policies actually issued and paid for in the accounts of the year.

AGENTS WANTED. Apply to

FAYETTE BROWN, Manager, MONTREAL.

(FOUNDED 1825.)

**Law Union & Crown Ins. Co.,**

(OF LONDON.)

Assets exceed, - - \$22,000,000.

Fire risks accepted on most every description of insurable property.

Canadian Head Office: BEAVER HALL, MONTREAL

J. E. E. DICKSON, Manager.

Agents Wanted throughout Canada.

Cables: "Humphreys Knightsbridge, London." Code: A.B.C.

ESTABLISHED 1834.

**HUMPHREYS LIMITED,**

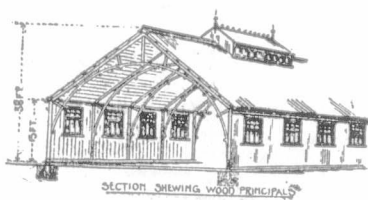
Manufacturers and Shippers of

**IRON BUILDINGS**

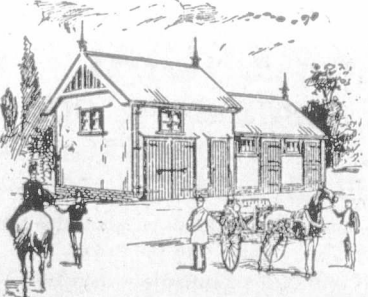
To all Parts of the World.

Shipping Price Lists and Designs on Application  
 Highest Awards—21 Gold and Silver Medals.

**HUMPHREYS Ltd.** KNIGHTSBRIDGE  
 London, S.W. Eng.



SECTION SHOWING WOOD PRINCIPALS



**NEW YORK LIFE**

INSURANCE COMPANY.

JOHN A. McCALL, President.

Gain in Insurance in force 1901  
\$163,000,000

AN UNPARALLELED RECORD.

Applications invited by the undersigned for general and special agencies, and management of territory from experienced Life Insurance men, as well as from those wishing to acquire training and experience.

WESTERN CAN. BR., 496½ Main St., Winnipeg, Man.  
N. B. BR., 124 Prince William St., St. John, N. B.  
TORONTO BRANCH, 6 King St., West, Toronto, Ont.  
HALIFAX BR., Barrington and Prince Sts.

G. F. JOHNSTON,

AGENCY DIRECTOR,

Company's Building, MONTREAL

**J. DUNCAN DAVISON**Imperial Bdg. 107 St. James Street,  
Montreal.

COMMISSIONER

For Following Provinces:

Ontario, Quebec, Manitoba, New Brunswick  
Nova Scotia and Prince Edward Island.**LIVERPOOL & LONDON & GLOBE**

INSURANCE COMPANY.

Available Assets, - - \$61,187,215  
Funds Invested in Canada, - \$8,300,000

Security, Prompt Payment and Liberality in the adjustment of Losses are the prominent features of this Company.

Canada Board of Directors:

A. F. GAULT, Chairman.  
WENTWORTH J. BUCHANAN, Deputy Chairman.  
SAM'L FINLEY, E. S. CLOUSTON.  
HON. SIR ALEXANDER LACOSTE, K.C.M.G.  
G. F. C. SMITH, } Joint Resident  
J. GARDNER, THOMPSON, } Managers.  
WILLIAM JACKSON, Deputy Manager.

Head Office, Canada Branch:

MONTREAL

**THE WATERLOO MUTUAL**

Fire Insurance Company.

Established in 1863. Head Office, Waterloo, Ont.

Total Assets, Jan. 1, '94, \$349,734.71.

GEORGE RANDALL, Esq., President; JOHN SMUH,  
Esq., Vice President; Frank Haight, Esq., Manager;  
John Killer, Esq., Inspector.**CONFEDERATION LIFE ASSOCIATION.**

Policies Issued on all Approved Plans.

Cash Values,  
Extended Insurance,  
Paid up Policies,  
**GUARANTEED.**W. C. MACDONALD,  
Actuary.J. K. MACDONALD,  
Managing Director.

Head Office, - TORONTO.

Montreal Office:  
174 ST. JAMES ST.,**PARTNERSHIP INSURANCE POLICIES****THE ROYAL-VICTORIA LIFE INSUR. CO.** has perfected a convertible Policy adapted to the conditions of business partnerships of two, three or four members of varied ages

The Policy Guarantees CASH LOANS, SURRENDER VALUES and NON-FORFEITABLE INSURANCE and an equitable division of the Insurance to each partner, in case of a dissolution of the firm.

**CHILDREN'S ENDOWMENT POLICIES****THE ROYAL-VICTORIA LIFE** has also perfected Child's Endowment Policy payable to the child at the end of a certain period. If the parent dies before the period expires, all premiums cease.

This Policy also Guarantees CASH LOANS and SURRENDER VALUES. Particulars on application to any agent, or to the Head Office, Place d'Armes, Montreal.

DAVID BURKE, A.I.A., F.S.S., General Manager.

**NATIONAL ASSURANCE COMPANY OF IRELAND.**

ESTABLISHED 1822.

Capital Fully Subscribed, - \$5,000,000.

Canadian Branch:

Trafalgar Chambers, - 22 St. John Street, Montreal.

H. M. LAMBERT, - MANAGER.

**THE GOLD FOUNTAIN PEN** English Made  
**OF THE CENTURY.** Hall Marked

Has no Equal.

Prices to all Classes, \$1.00 each.

Writes Easily, Smoothly and Fluently. Every dealer should stock them.

**The Imperial Pen Co'y.,**78 Newgate Street,  
LONDON, E.C., England.

Manufactured for the Canadian Market, in England, 33½ p.c. less, under the New Preferential Tariff.

**WESTERN ASSURANCE COMPANY.**

FIRE AND MARINE. Incorporated 1851.

Assets, over \$3,388,000.00  
Annual Income, 3,536,000.00

Head Office, - Toronto, Ont.

Hon. GEO. A. COX, Pres. J. J. KENNY, Vice-Pres. & Man.-Dir.  
C. C. FOSTER, Secretary.

Montreal Branch, - 189 ST. JAMES STREET.

ROBT. BICKERDIKE, Manager.

ROUTH &amp; CHARLTON, City Agents.

The Best House in the OLD COUNTRY

-For-

PICKLES, SAUCE &  
TABLE SALT, IS . .**W. H. FLETT, Ltd.**

ALVINA WORKS, Liverpool, Eng.

Write for Price List

**COMMERCIAL UNION ASSURANCE CO., Ltd.,**  
Of London, England.

FIRE LIFE MARINE

Agencies in all the principle Cities and Towns of the Dominion.

HEAD OFFICE, Canadian Branch, - MONTREAL.  
JAMES MCGREGOR, Manager.



# The "COLLEGE"



Stylish  
Walking  
Boots ..

IN ALL NEWEST MATERIALS AT USEFUL PRICES.

WATCH THIS PAGE EACH WEEK FOR THE LATEST THINGS IN FOOTWEAR.

## G. T. HAWKINS,

WAUKERZ FACTORY,

NORTHAMPTON, - - - England.

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Approved

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# C. F. E. Swinden & Co.,

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And  
**Mining Contractors**  
**Plant**  
**Specialities.**



18 AND 20  
QUEEN VICTORIA STREET,

London, E.C., Eng.

**Henry Marshall,** St. George's Street,  
NORTHAMPTON, England.

MANUFACTURER OF

Gentlemen's <sup>A</sup><sub>D</sub> Ladies'  
Fine Grade Footwear

EXCELLENCE OF PRODUCTION

THE FIRST CONSIDERATION.

**Tan and Black Glace Kids,**  
**Willow Calf.**

NOTE.—These Goods are made in England, under the New Canadian Tariff.

Cuts will be inserted as soon as received.

**Fast Metal-Edging AND Studding Machines**

(PATENTED.)

(Endless Roll System.)

Still the **SIMPLEST, CHEAPEST**  
and **BEST BUILT** Machine  
for the Trade.

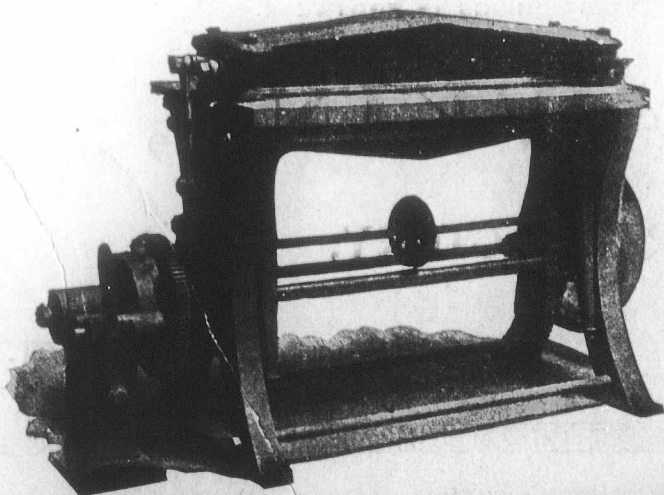
Every Machine Guaranteed.  
Popular Prices and Terms.

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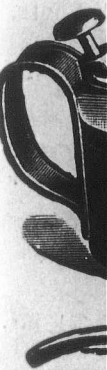
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