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Vol. 50. No. 15.
NEW SERIES.

MONTREAL, FRIDAY, APRIL 13, 1900.

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In reply to some inquiries for Pin-Buttons of Field Marshal Lord Roberts, and of the Flag, (Union Jack coloured) similarly mounted, we make the following offer, good till 1st May: Anyone sending us one new subscriber (prepaid) will be sent ten of Lord Roberts and five of the Flag. If preferred, other British Generals in the present war can be furnished. For two or more subscribers a proportionate number will be sent.

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SPRING GOODS.

Our travellers are now on the road carrying a large line of samples of
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**Sporting Goods, Pipes,
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The Chartered Banks.

BANK OF MONTREAL.

(ESTABLISHED 1817.)

Incorporated by Act of Parliament.

Capital all paid up, \$12,000,000.00
Reserved Fund, - 6,000,000.00
Undivided Profits, - 1,160,954.19

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E. S. CLOUSTON, General Manager.
A. Macnider, Chief Inspector and Supt. of Branches.
W. S. Clouston, Insp. of Branch Returns.
F. W. Taylor, Asst. Insp. James Aird, Sec.

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Seigneurs St. Branch.
Point St. Charles Branch.
Almonte, Ont. Perth, Ont. Amherst, N. S.
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Bramford, " Picton, " Sydney, N.S.
Brockville, " Sarnia, " Calgary, Alta.
Chatham, " Stratford, " Lethbridge, Alta.
Cornwall, " St. Mary's, " Regina, Assa.
Deseronto, " Toronto, " Winnipeg, Man.
Pt. William, " Yonge st. br. Greenwood, B.C.
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Hamilton, " Quebec, " New Westmins-
Kingston, " Chatham, N.B. " ter, B.C.
Lindsay, " Fredericton, N.B. Rossland, B.C.
London, " Moncton, N.B. Vancouver, B.C.
Ottawa, " St. John, N.B. Vernon, "
Victoria, "

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IN GREAT BRITAIN:

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Alex. Lang, Man.

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Agents, 59 Wall Street.
Chicago--Bank of Montreal.

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The Union Bank of London.
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.R.A.
Boston--The Merchants' National Bank.
J. B. Moors & Co.
Buffalo--The Marine Bank, Buffalo.
San Francisco--The First National Bank.
The Bank of British Columbia.
The Anglo-Californian Bank.
Portland, Oregon--The Bank of British Columbia.
Montreal, 7th Mar., 1900.

THE BANK OF TORONTO.

INCORPORATED 1855.

HEAD OFFICE: TORONTO, CANADA.

Paid-up Capital \$2,000,000
Reserve Fund, - 1,800,000

DIRECTORS:

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Montreal Collingwood, Port Hope,
" Pt. St. Charles Gananoque, Stayner,
Barrie, London St. Catharines,
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BANKERS:

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New York--The National Bank of Commerce.
Chicago--First National Bank.
Manitoba, British Columbia and New Brunswick--Bank of British North America.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Established in 1858.

Incorporated by Royal Charter in 1848.

Paid-up Capital, \$1,000,000 stg.
Reserve Fund, 825,000
London Office, 8 Clement's Lane, Lombard St., E.C.

COURT OF DIRECTORS:

J. H. Brodie, Ed. Arthur Hoare,
John James Cate, H. J. B. Kendall,
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Henry R. Farrer, John Paton,
Richard H. Glyn, George D. Whatman,
Secretary, A. G. Wallis.

Head Office in Canada - St. James st., Montreal.
H. STIKEMAN, General Manager.
J. ELMESLY, Inspector.

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Bramford, " Sydney, C.B. Atlin,
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Kingston, " Yukon District, Victoria,
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Australia--Union Bank of Australia. New Zealand
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Issue Circular Notes for Travellers, available in all parts of the world.

THE MOLSONS BANK

Incorporated by Act of Parliament, 1855.

HEAD OFFICE: MONTREAL.

Paid-up Capital, \$2,000,000
Reserve Fund, 1,025,000

BOARD OF DIRECTORS:

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Brockville, " Morrisburg, Ont. Toronto, Ont.
Calgary, " Norwich, " Toronto Jc. "
Chesterville, Ont. Ottawa, " Trenton, "
Clinton, " Owen Sound, " Valleyfield, Que.
Exeter, " Port Arthur, " Vancouver, B.C.
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Hamilton, Ont. Revelstoke Victoriaville, Q.
Hensall, " Station, B.C. Waterloo, Ont.
Kingsville, " Ridgeway, Ont. Winnipeg, Man.
Knowlton, Que. Simcoe, " Woodstock, Ont.
London, Ont. Smiths Falls, Ont.
Montreal, St. Catherine St. Branch.

AGENTS IN CANADA.

British Columbia--Bank of British Columbia.
Manitoba and North-West--Imperial Bank of Canada.
New Brunswick--Bank of New Brunswick.
Newfoundland--Bank of Nova Scotia. St. John's.
Nova Scotia--Halifax Banking Company, Bank of
Yarmouth.
Ontario--Canadian Bank of Commerce, Dominion Bank, Imperial Bank of Canada.
Prince Edward Island--Merchants Bank of P.E.I., Summerside Bank.
Quebec--Eastern Townships Bank.

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London--Parr's Bank, Ltd.; The Chaplin-Milne-Grenfell Co., Ltd.
Liverpool--The Bank of Liverpool, Limited.
Cork--Munster and Leinster Bank, Ltd.
France, Paris--Societe Generale, Credit Lyonnais.
Germany, Berlin--Deutsche Bank.
Germany, Hamburg--Hesse, Newman & Co.
Belgium, Antwerp--La Banque d'Anvers.

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The Chartered Banks.

MERCHANTS BANK OF HALIFAX.

Capital Paid-up, \$1,085,070
Reserve Fund, 1,700,000

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Thomas Ritchie, Vice-President.
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HEAD OFFICE: HALIFAX, N.S.

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Ottawa, Ont.
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Lunenburg, N.S. Truro, N.S.
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Montreal, West End Weymouth, N.S.
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New York, Chase National Bank. Boston, National Shawmut Bank. San Francisco, First National Bank. Chicago, America National Bank. Spokane, Exchange National Bank. Seattle, First National Bank. China and Japan, Hong Kong and Shanghai Banking Corporation. Grant Britain, Bank of Scotland. France, Credit Lyonnais. Germany, Deutsche Bank. Spain, Credit Lyonnais. Collections made at lowest rates and promptly remitted for. Telegraphic transfers and drafts issued at current rates.

ST. STEPHEN'S BANK.

Incorporated 1836.

St. Stephen, N. B.

Capital, \$200,000
Reserve, 45,000

F. H. TODD, President.
J. F. GRANT, Cashier.

AGENTS:

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THE WESTERN BANK OF CANADA.

HEAD OFFICE: OSHAWA, ONT.

Capital Authorized \$1,000,000
Capital Subscribed 500,000
Capital Subscribed 385,000
Reserve 118,000

BOARD OF DIRECTORS:

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REUBEN S. HAMILIN, Esq. Vice-President.
W. F. Cowan, Esq. W. F. Allan, Esq.,
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Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Collections solicited and promptly made.

Correspondence at New York and in Canada--Merchants Bank of Canada. London, England--Royal Bank of Scotland.

THE ONTARIO BANK.

Capital Paid-up \$1,000,000
Reserve Fund, 110,000
Profit and Loss Account 40,860

HEAD OFFICE: TORONTO.

DIRECTORS:

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Donald Mackay, Esq., Vice-President.
A. S. Irving, Esq., Hon. J. C. Aikins,
D. Ulliot, Esq. J. Hallam, Esq. C. D. Perry, Esq.
C. McGILLI, General Manager.

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Aurora, Kingston, Peterboro',
Bowmanville, Lindsay, Port Arthur,
Buckingham, Q., Montreal, Sudbury,
Corawall, Mount Forest, Tweed,
Newmarket.

Toronto--Scott & Wellington Streets.
Quaen & Portland "
Yonge & Richmond "

AGENTS:

London, Eng.--Parr's Bank, (Ltd.).
France and Europe--Credit Lyonnais.
New York--The Fourth National Bank and the Agents of the Bank of Montreal.
Boston--Elliot National Bank.

The Chartered Banks.

THE CANADIAN BANK OF COMMERCE

HEAD OFFICE, - - TORONTO.
Paid-up Capital, - - - \$6,000,000
Rest, - - - - - 1,000,000

DIRECTORS:
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J. H. PLUMMER, Ass't General Manager.
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Belleville, Dunnville, Paris, Strathroy
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Blenheim, Galt, Peterboro, Toronto Jc.
Brantford, Goderich, Port Perry, Walkerton
Cayuga, Guelph, St. Cath'rins, Walkerville
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Dresden, Orangeville, Seaforth, Woodstock
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Montreal, Winnipeg, Atlin, Fort Steele
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New Orleans.
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Traders Bank of Canada

(Incorporated by Act of Parliament 1885).
Capital Fully Paid, 1,000,000
Reserve Fund, 70,000

Board of Directors:
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John Drynan, Esq., Vice-President.
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J. H. BEATTY, Esq., Guelph.
THE HON. J. R. STRATTON.
Head Office, Toronto.
H. S. STRATHY, General Manager.
J. A. M. ALLEY, Inspector.

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Aylmer, Leamington, Strathroy,
Drayton, Chatham, St. Mary's,
Dutton, North Bay, Sturgeon Falls,
Elmira, Orillia, Sudbury,
Glencoe, Port Hope, Tilsonburg,
Guelph, Ridgeway, Windsor,
Hamilton.

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

BANQUE D'HOCHELAGA.

Capital Paid-Up, - - - \$1,485,870.
Reserve Fund, - - - - - 635,000.

DIRECTORS:
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Head Office, Montreal.
BRANCHES—Joliette, P. Q.; Louiseville, P. Q.; Quebec, Sorel, P. Q.; Sherbrooke, P. Q.; Three Rivers, P. Q.; Valleyfield, P. Q.; Vankleek Hill, Ont.; Winnipeg, Man.; Montreal, 1393 St. Catherine St. E., 17th St. Catherine St. C., 2304 Notre Dame St. W.
CORRESPONDENTS—London, Eng.—The Clydesdale Bank (Limited), Credit Lyonnais, Credit Industriel et Commercial, Comptoir National d'Escompte de Paris, Paris, France—Credit Lyonnais, Credit Industriel et Commercial, Comptoir National d'Escompte de Paris, Société Générale, Brussels, Belgium—Credit Lyonnais, Vienna, Austria—Banque Imperiale-Royale Priv. des Pays Autrichiens, Berlin, Germany—Deutsche Bank, New York—National City Bank, National Park Bank, Importers' and Traders' National Bank, Messrs. Ladenburg, Thalmann & Co., and M. M. Heidebach, Ickelheimer & Co. Merchants' National Bk. of N. Y., Boston—National Bank of Redemption, Third National Bank, Chicago—National Live Stock Bank, Illinois Trust and Savings Bank.
Collections made throughout Canada at the cheapest rates. Letters of credit issued available in all parts of the world. Interest on Deposits allowed in Savings Department.

The Chartered Banks.

BANK OF HAMILTON.

CAPITAL paid up.....\$1,500,000
RESERVE FUND.....1,000,000
HEAD OFFICE.....HAMILTON.

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A. G. RAMSAY, Vice-President
John Proctor, Geo. Roach,
Wm. Gibson, M. P., A. T. Wood, M. P.
A. B. Lee, (Toronto.)
J. TURNBULL, Cashier.
H. S. STEVEN, Assistant Cashier.

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Blyth, Jarvis, Plum Coulee, M.
Brandon, Man. Listowel, Port Elgin,
Carman, Man. Lucknow, Simcoe,
Cheesley, Manitow, Man. Southampton,
Delhi, Milton, Toronto,
Georgetown, Morden, Man. Vancouver, B.C.
Grimsby, Niagara Falls, Wingham,
Hamilton, E. End Orangeville, Winkler, Man.
Barton St. Owen Sound, Winnipeg, Man.
British Correspondents:—National Provincial Bank of England [Ltd.] London.
American Correspondents:—New York—Fourth National Bk. and Hanover National Bk. Boston—International Trust Co. Buffalo—Marine Bank. Chicago—Union National Bank, Detroit—Detroit National Bank. Kansas City—National Bank of Commerce. St. Louis—National Bank of Commerce.

Eastern Townships Bank.

Authorized Capital.....\$1,500,000
Capital Paid-Up.....1,500,000
Reserve Fund.....850,000

BOARD OF DIRECTORS:
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Hon. M. H. COCHRANE, Vice-President.
Israel Wood, J. N. Galer, H. B. Brown,
N. W. Thomas, J. S. Mitchell, G. Stevens,
C. H. Kathan.

HEAD OFFICE, SHERBROOKE, Que.
Wm. FARWELL, General Manager.
Branches:—Bedford, Castcook, Cowansville, Granby, Huntingdon, Magog, Ormstown, Richmond, Stanstead, St. Hyacinthe, Waterloo, Grand Forks, B.C.
Correspondents:
Montreal—Bank of Montreal.
London, England, National Bank of Scotland.
Boston—National Exchange Bank.
New York—National Park Bank.
Collections made at all accessible points and promptly remitted for.

THE DOMINION BANK

TORONTO.

NOTICE is hereby given that a Dividend of 3 per cent. upon the Capital Stock of this Institution has been declared for the current Quarter, being at the rate of 12 per cent. per annum, and that the same will be payable at the Banking House in this City on and after

Tuesday, the first day of May next.

The Transfer books will be closed from the 20th to the 30th April next, both days inclusive.
The annual general meeting of the shareholders for the election of Directors for the ensuing year will be held at the Banking House, in this City, on Wednesday, the 30th day of May next, at the hour of 12 o'clock noon.
By order of the Board, T. G. BROUGH,
Toronto, March 26th, 1900 General Manager.

The Standard Bank of Canada

Capital Paid-up, - - - \$1,000,000
Reserve Fund - - - - - 600,000

HEAD OFFICE, TORONTO.
DIRECTORS:
W. F. COWAN, President.
JOHN BURNS, Vice-President.
W. F. Allan, Fred. Wyld,
T. R. Wood, A. J. Somerville

AGENCIES:
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Bowmanville, Chatham, Markham,
Brantford, Colborne, Parkdale, Toronto
Bradford, Durham, Pictou,
Brighton, Forest, Richmond Hill,
Brussels, Harristown, Stouffville,
Campbellford.

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New York—Importers and Traders National Bank
Montreal—Can. Bank of Commerce.
London, England—National Bank of Scotland,
All banking business promptly attended to. Correspondence solicited.
GEO. P. REID, General Manager.

BANK OF OTTAWA.

HEAD OFFICE, OTTAWA.
Capital subscribed.....\$1,000,000
Capital paid up.....\$1,731,030
Rest, \$1,403,930

DIRECTORS:
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GEO. BURN, General Manager.
D. M. FINNIE, Local Manager.

The Chartered Banks.

UNION BANK OF CANADA

Capital Paid-up, - - - \$2,000,000
Rest, - - - - - 450,000

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New York, National Park Bank
Minneapolis, National Bank of Commerce,
St. Paul, St. Paul National Bank
Great Falls, Mont., First National Bank
Chicago, Ill., Commercial National Bank
Buffalo, N. Y., The City National Bank
Detroit, Mich., First National Bank

THE QUEBEC BANK.

HEAD OFFICE, QUEBEC

Founded 1818. Incorporated 1832.
CAPITAL AUTHORIZED - \$3,000,000
PAID UP - 2,500,000
REST - 700,000

DIRECTORS:
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THOMAS McDOUGALL, Gen. Manager.

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Montreal, St. James St., Toronto, Ont.
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Ottawa, Ont., St. Henry, Que.
Thetford Mines, Que., Victoriaville, Que.

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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.

HALIFAX BANKING CO.

Incorporated 1872.

Capital Paid-Up, \$500,000
Reserve Fund, 375,000

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JOHN MACNAB, W. J. G. THOMSON, W. N. WICKWIRE
H. N. WALLACE, Cashier,
A. ALLAN, Inspector.

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Bank of Nova Scotia.

INCORPORATED 1832.
Capital Paid-up.....\$1,760,900
Reserve Fund.....2,162,570

DIRECTORS:
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CHARLES ARCHIBALD, Vice-President
R. B. SEETON, R. L. BORDEN, GEO. S. CAMPBELL,
J. WALTER ALLISON.
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H. C. McLEOD, Gen. Mgr. D. WATERS, Inspector

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In New Brunswick—Campbellton, Chatham, Fredericton, Moncton, Newcastle, St. Andrews, St. John, St. Stephen, Sussex, Woodstock.
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In Ontario—Almonte, Arnprior, Berlin, Toronto,
H. A. Richardson, Manager
In Manitoba—Winnipeg, C. A. Kennedy, Mgr.
{ St. John's, J. A. McLeod,
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The Chartered Banks.

Imperial Bank of Canada.

Capital Authorized \$2,500,000
 Capital Paid-Up 2,393,323
 Rest 1,655,600

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 D. R. WILKIE, General Manager.

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 The Imperial Bank is prepared to issue letters of
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 Cape Colony, Natal, Rhodesia.

LA BANQUE NATIONALE.

NOTICE.

On and after TUESDAY, 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 book 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 16th 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
 Thursday, the 10th May next.

By order of the Board of Directors,

P. LAFRANCE,
 QUEBEC, 20th March, 1900. Manager,

Union Bank of Halifax.

INCORPORATED 1856.

HEAD OFFICE: - HALIFAX, N.S.

Capital, \$500,000
 Reserve Fund, 225,000

DIRECTORS.

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 HON. ROBERT BOK, WILLIAM TWINING, Esq.
 J. H. SYMONS, Esq. GEORGE MITCHELL, Esq.
 C. C. BLACKADAR, Esq.
 E. L. THORNE, Cashier.

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 London & Westminster Bank, Lt. London, Eng.
 Bank of New Brunswick, St. John, N.B.
 Merchants' Bank of Halifax, St. John's, Nfld.

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 North Sydney, C.B., C. W. Frazee, "
 Dartmouth, N.S., F. O. Robertson, "
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 Glace Bay, C.B., J. D. Leavitt, "
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 Collections receive immediate attention and prompt returns made.

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 F. RAWDON MYERS, Ass't. Sec'y.

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1862—HEAD OFFICE, MONTREAL—1895

Capital Paid-up \$500,000
 Surplus 291,000

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 C. S. POWELL, Inspector.

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 " Ontario St. St. Sauveur.
 " St. Catherine Frazerville, P.Q.
 " St. East. Hull, P.Q.
 " Ste. Cunegonde Valleyfield, P.Q.
 " St. Henry Victoriaville, P.Q.
 " St. Jean Bte. Ottawa, Ont.
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 Paris, Le Credit Lyonnais
 London, Eng.—Comptoir National d'Escompte de
 Paris, Le Credit Lyonnais, Glynn, Mills, Currie & Co.
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 Bank, Chase National Bank, Hanover National Bank,
 National Bank of the Republic, National Park Bank.
 Boston, Mass.—National Bank of the Common-
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 Letters of Credit for travellers, etc. issued avail-
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 R. W. Knight, Esq., W. L. Hoag, Esq.,
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 For further particulars address the Manager

The Dominion Savings & Investment Society

London, Canada.

Capital Subscribed, \$1,000,000 00
 " Paid-Up, 932,474 97
 Total Assets, 2,541,274 27

ROBERT REID, Collector of Customs, President.
 T. H. PURDOM, Barrister, Inspecting Director.
 NATHANIEL MILLER, Manager

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 Vice-President, .. A. T. WOOD, Esq., M.P.
 Capital Subscribed, \$1,500,000.00
 Capital Paid-Up, 1,100,000.00
 Reserve and Surplus Funds, .. 445,834.00

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 Capital Paid Up, - - - \$250,000 00

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Cambroman,	Apr. 17th, 2 p.m.,
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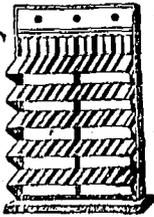
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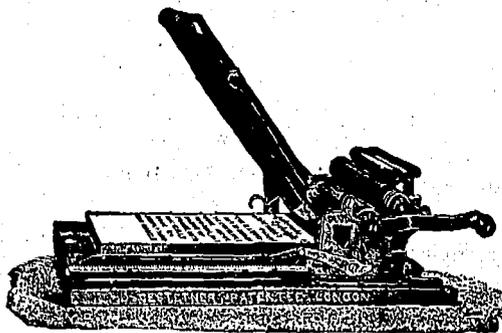
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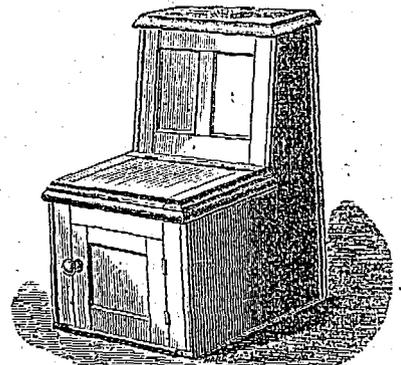
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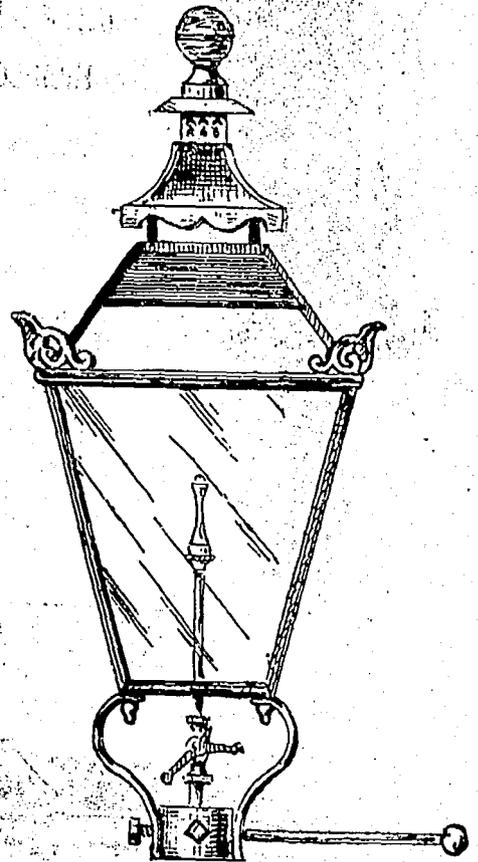
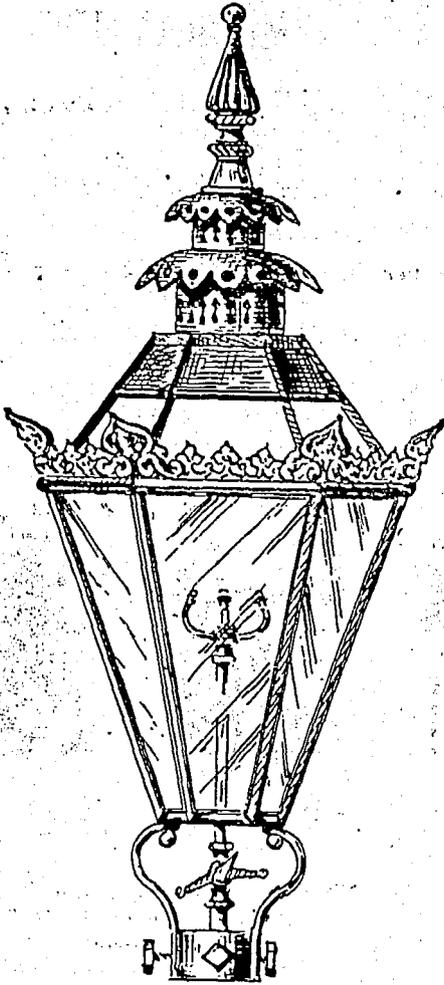
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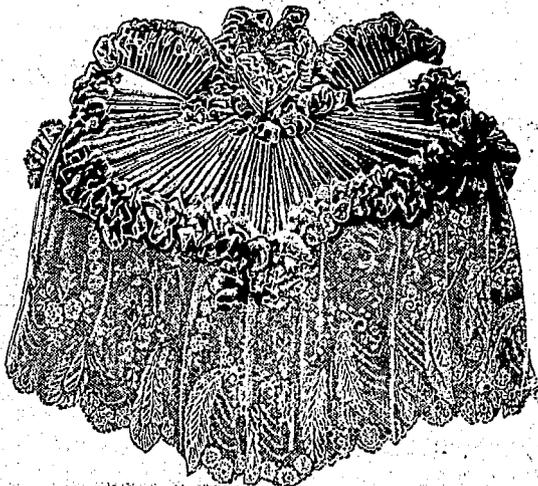
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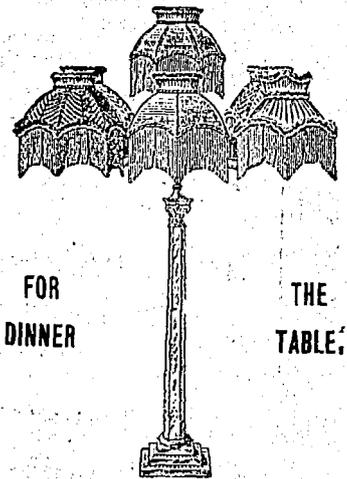
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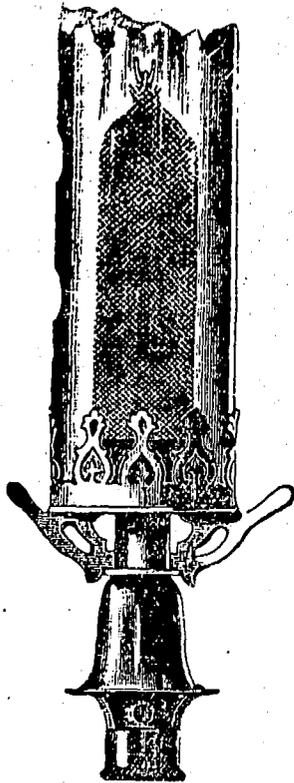
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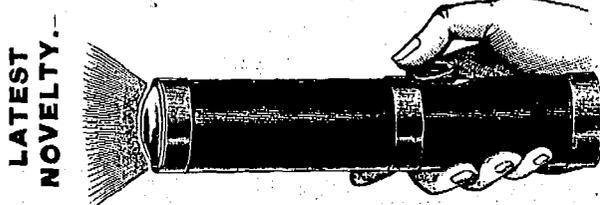
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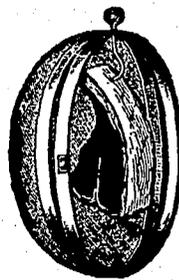
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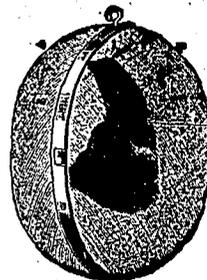
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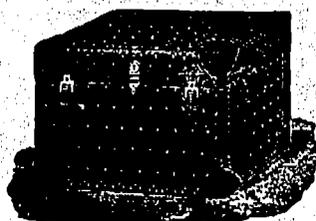
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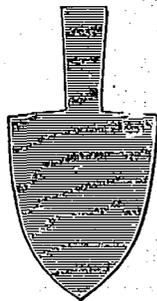
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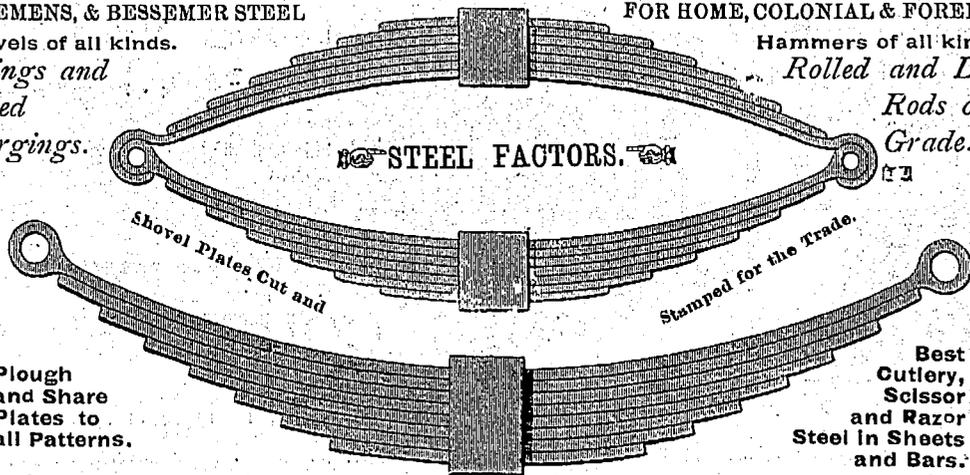
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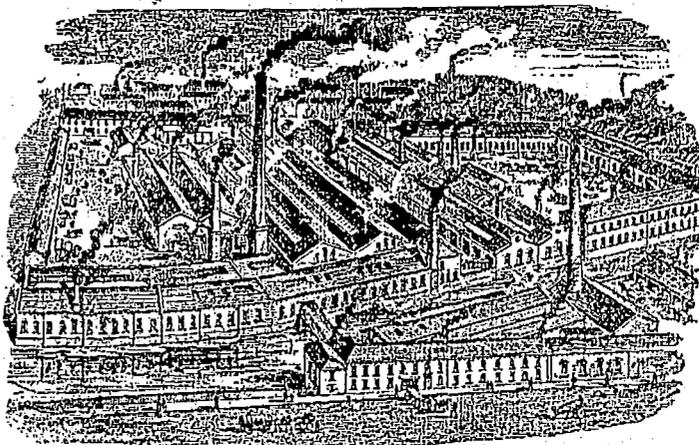
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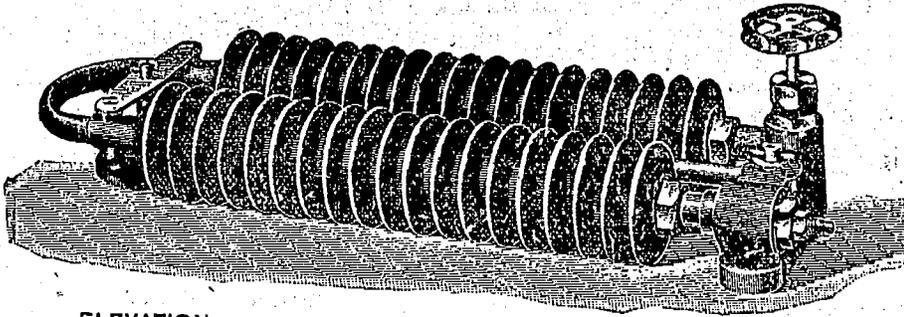
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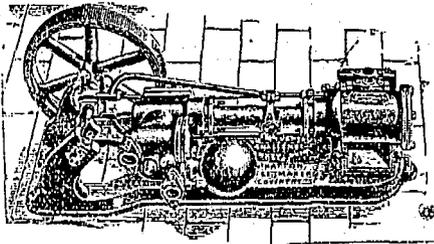


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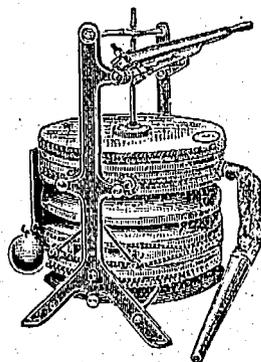
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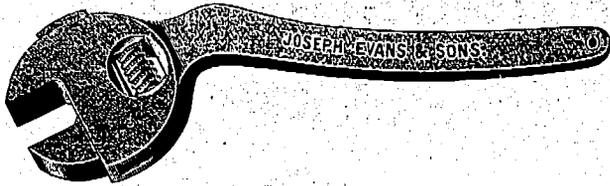
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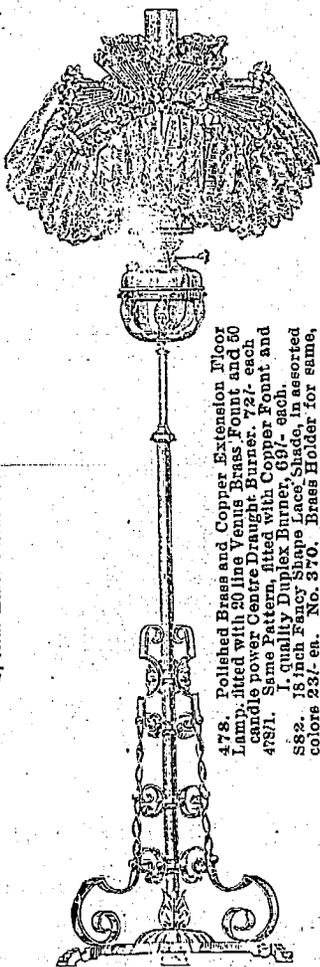
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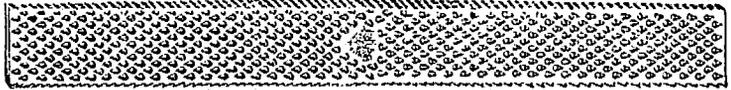
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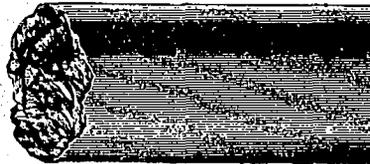
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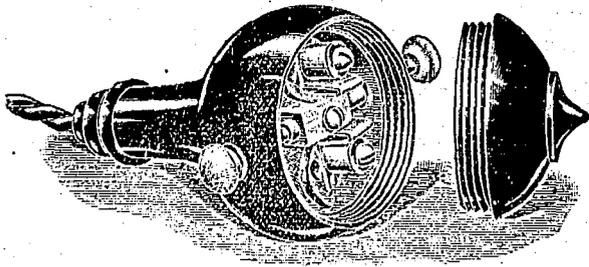
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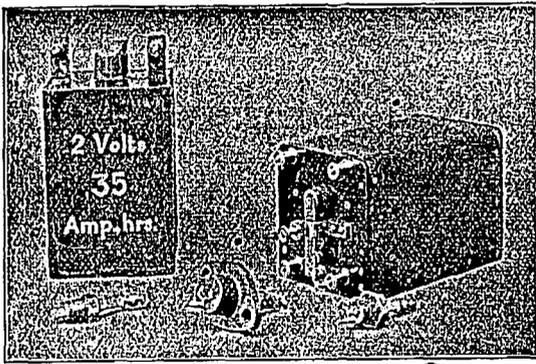


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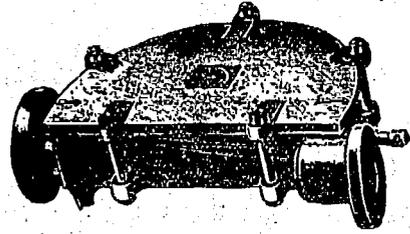
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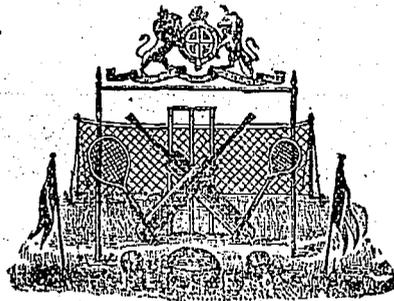
has advantages peculiarly its own, thus making it successful where other traps fail:—

1. Needs no attention, and may be fixed in inaccessible places.
2. Needs no regulating for different pressures.
3. May be fixed on its base, side, end, or simply suspended at end of a pipe, without affecting its working.
4. Blows through every time it works
5. Is tight, compact, and without loose parts.

Will work at any pressure, is self-adjusting, requires no regulation, and never sticks or fails to act, is therefore thoroughly reliable.

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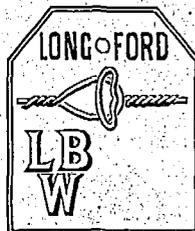
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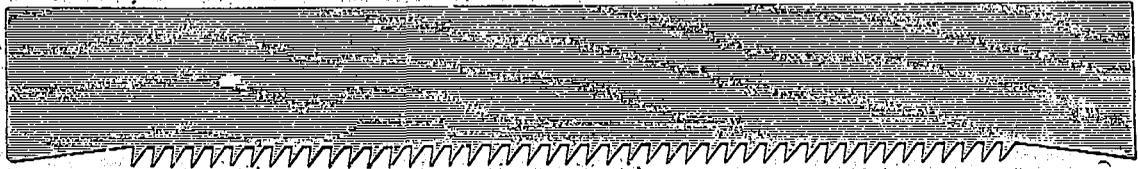
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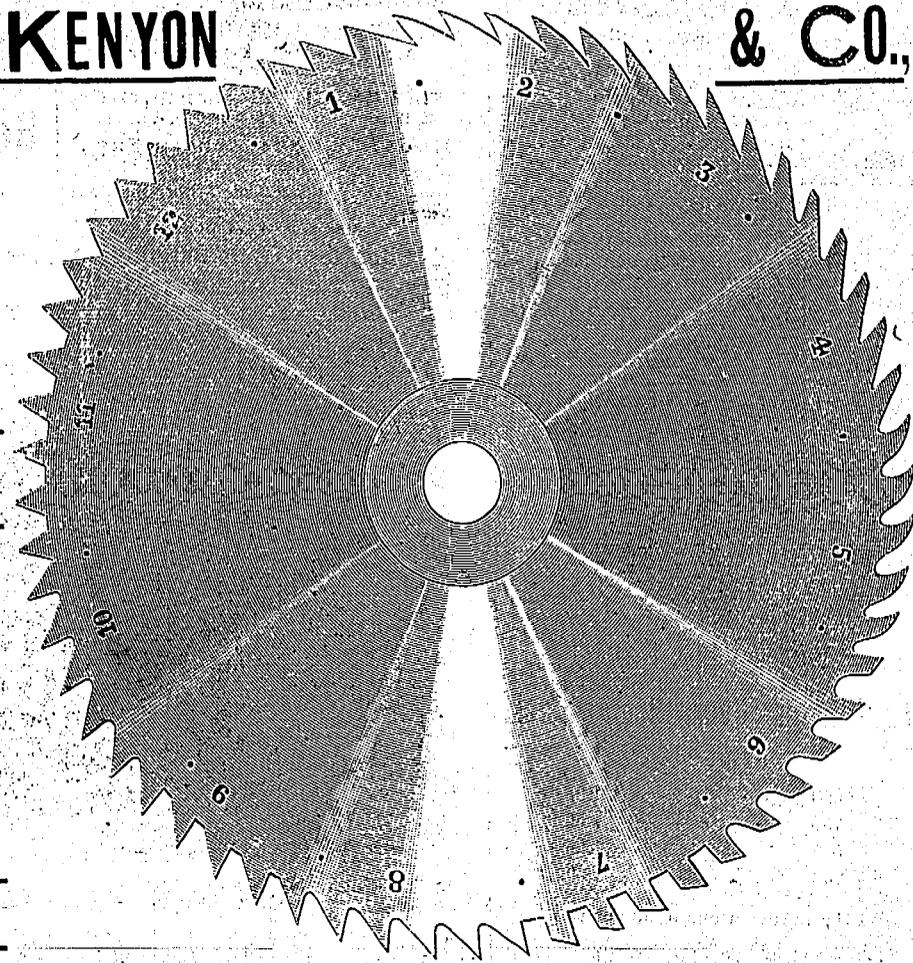


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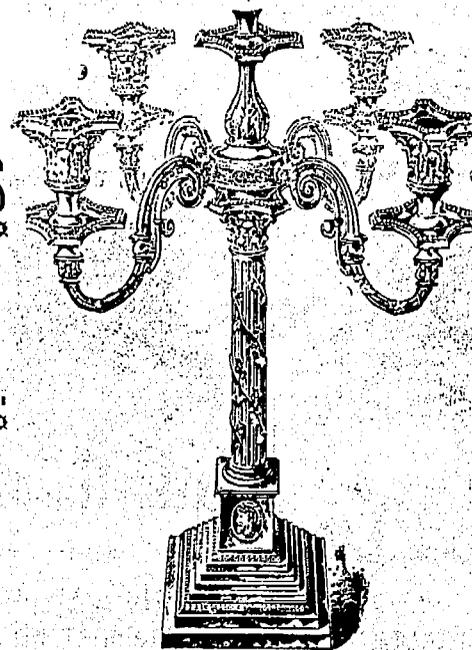
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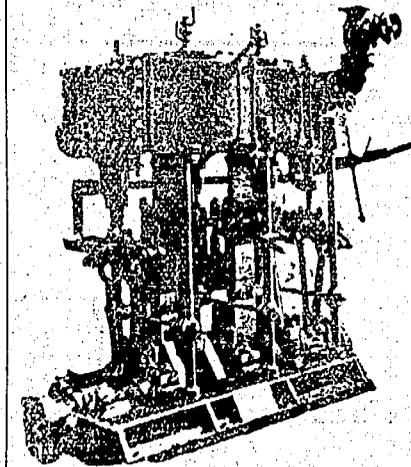
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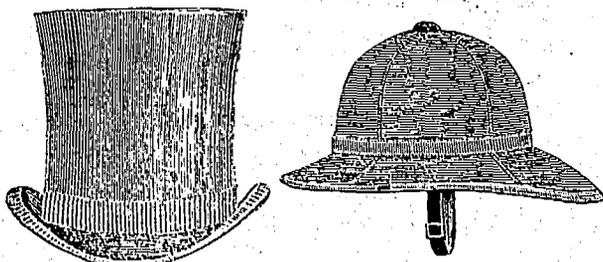
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Fine News, Book, Lithographic, Writing and Colored Papers, and Chemical Wood Fibre Manufacturers.

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It will tone up your system, and restore the appetite.

The best cure for Debility.

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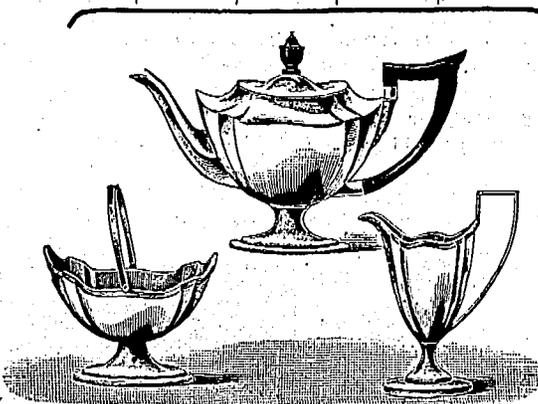
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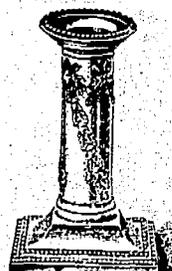
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**Best Electro-Plate only,
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The productions of Old English Silver a Specialty.



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 miners' strike at Rossland, B. C., has been settled and work has been resumed on a more extensive scale than ever. Much new machinery has recently been placed.

—Hamilton, Ont., bricklayers are reported as dissatisfied with the existing scale of wages and will shortly ask for an increase to 38 cents an hour. The present price is 33 1-3 cents.

—An amalgamation of the three large cotton thread companies, the J. & P. Coats, Ltd., the English Sewing Cotton Company and the American Thread Company is reported to be in process of completion. The nominal capitalization of the three corporations is about \$60,000,000, but the market value of the Coats Company's share alone is about double this figure.

—A Customs seizure of goods involving some \$12,000 was made at this port last week. The goods comprised a miscellaneous lot of millinery imported from Europe. It is alleged the goods were all marked on the invoices but these did not agree with the statement given by the firm. The latter claimed neglect on the part of the clerk who made out the statement for the Customs house and put up \$12,000 guarantee pending the judgment of the Minister of Customs.

Established
1824.



Established
1824.

NEEDHAM'S PASTE.

"THE FAVORITE METAL POLISH."

You have to use water to Needham's Paste, but the water costs you nothing, you have only to go to the tap for it. Remember when you buy "grease" polishes, you pay, and pay extravagantly for having it in a moist state. Needham's Paste gives a brighter and cleaner polish, and goes three times as far.

MANUFACTURERS :

JOSEPH PICKERING & SONS

Albyn Works, SHEFFIELD, Eng.

—Owing to the fact that the present season will be conspicuous for the large numbers of tourists in France, drawn thither by the Paris Exhibition, the following from the Textile Mercury may be of more than passing interest:—Any one even superficially acquainted with life in Continental countries might be forgiven for thinking that if our good friends there, who have been so much engaged in howling their delight at our misfortunes in South Africa, would turn their attention to the reform of some of their domestic institutions they would do both themselves and their respective States a much greater service. Travellers in France have all experienced the nuisance of the collection of the octroi duties, the municipal tax upon food, liquid and solid, collected at the entrance of every town. Though foods only, we believe, are affected, the theory and practice is that everything entering the towns must be examined; therefore practically everybody is stopped, in order that no smuggling may take place. The suppression of these duties has long been advocated, but with little success. The movement, however, is progressing. It is announced that Dijon is likely to be the first large town in France to abolish the octroi or import duties on commodities. The French Chamber has agreed to the proposal of the municipality to supersede the duty by increasing the taxes on houses, wine shops, horses, and carriages, and dogs. The octroi duties throughout France bring in 330,000,000 fr. a year. Dijon is one of the leading manufacturing towns in France, and it may soon have followers in this course. The French will be much more highly rewarded by following its example than by cultivating a dislike of England.

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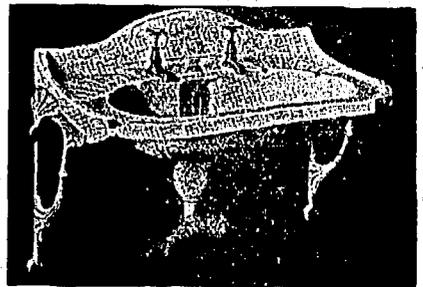
- | | |
|---|---|
| Hoses,
Tubing,
Sheet,
Pouches, Tobacco,
Washers,
Valves,
Packing, | Closet Covers,
(Ordinary and Patent),
Gas Bags,
Football Bladders,
Tyres,
Mats,
All Surgical goods
and Chemical
Articles. |
|---|---|

—The Ontario Government has stated that the total amount of binder twine manufactured in the Central Prison, Toronto, in 1899 as 335,760 pounds, and of rope 1,136,000 pounds. The receipts on account of labor for the manufacture of rope and twine were \$11,315. There was applied to reimburse the Independent Cordage Company on account of new rope plant \$2,490. The total cost of the new rope plant was \$30,615. The receipts in connection with the twine industry for the year ending September 30, 1897, were \$10,778.35. The factory was not put in complete running order in all departments until the month of May, 1899, so that the product of the year 1899 represents less than eight months' operation.

—The Newfoundland fishery discussion has been laid aside for the present. A. St. John's dispatch states that Mr. Jos. Chamberlain, Imperial Secretary of State for Colonies, has informed the Colonial Cabinet that the British and French Governments have renewed the Anglo-French modus vivendi covering fishery rights on the Newfoundland treaty here until the close of the present year. This removes all apprehension as to friction between the two powers over the rights of their respective subjects during the approaching fishing season.

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Is well spent if you buy Milton Bricks.
They are the highest grade of Can-
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Varnish Manufacturers,

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12 and 14, JAMES STREET, OXFORD STREET, LONDON, ENG.

Works and Stores: SOUTHALL, MIDDLESEX.

Varnishes for Coach and Carriage Builders, Railway and Tramcar Companies, Omnibus and Cab, Cart and Wagon Builders.

Varnishes for House Painters and Decorators.

Varnishes for Yacht and Boat Builders.

Varnishes, Polishes, and Lacquers for Cabinet, Pianoforte Makers, and Chair Manufacturers.

Wood Stains to imitate all kinds of Wood.

—Navigation on Lake Erie was opened on the 9th inst., a steamer running from Cleveland to Detroit.

—The new Cunard passenger and cargo steamer Ivernia is stated to be the third largest steamer yet built so far as gross tonnage is concerned, being only exceeded by the Oceanic and the Kaiser Wilhelm des Grosse. In capacity for cargo she is probably the largest steamer afloat. It is intended by the Cunard Company that the Ivernia shall sail to New York on April 14, filling up the vacancy caused by the employment of the Umbria as a transport to South Africa. Following are the dimensions: Length, 600 feet; beam, 64 feet 9 inches; depth to shelter deck, 49 feet 6 inches; gross tonnage, 13,800 tons, and net tonnage, 8,913 tons.

—After years of fruitless endeavor the active opponents of the aggressive departmental stores are finally seeing matters coming their way, though not on the lines laid down in their various plans of campaign. A number of large departmental stores in the large centres of population in the Eastern States have recently gone up in smoke, the last one, that of Jas. Horne & Co., Pittsburg, entailing a loss of \$1,000,000 on stock and some \$700,000 on building. Insurance companies are doubling rates on this class of risks, and this will mean much additional cost in the conducting of such establishments. The extra insurance charge has not yet spread to Canada, but as the departmental store idea came from across the border, it is safe to assume that whatever changes take place in its management and security in the largest centres of trade, will soon be adopted here.

—A Toronto letter states that the mining bill of the Ontario Government, to be brought down this week, will provide for the abolition of all royalties on mines in Ontario, and the substitution, whenever the Lieutenant-Governor-in-council may by proclamation determine, of a mineral tax on the gross output as follows: Iron ore, 50 cents a ton; zinc, \$5 a ton; copper, \$2 a ton, or \$25, if the ore is partly treated or reduced; nickel, \$10 a ton, and \$60, if partly treated or reduced; copper and nickel, \$7 a ton, or \$20 and \$50 respectively, if partly treated or reduced; all other ore rates not to exceed 5 per cent. of the selling price thereof in a free market. In cases where the ores are so treated as to yield fine metal in any form suitable for direct use the tax may be remitted. By special proclamation the tax may also be remitted in the case of Ontario ores refined in the United Kingdom or British colonies. In effect the whole intent of the measure is to force the refining of ores of Ontario within the province or in Great Britain.

—Two new pulp companies have been formed in the Lake St. John Que., district: the Jonquiere Pulp Company, capital, \$50,000, and the Metabetchouan Pulp Company, with a capital of \$175,000.

—The work of re-building the large glucose works at Cardinal, Ont., which were destroyed in the 8th inst., will be commenced without delay. In the meantime many hands have been deprived of work.

—The Western Ontario Commercial Travellers have presented ex-President William Gray with a magnificent silver service of eight pieces, accompanied with a handsomely illustrated address.

McArthur, Corneille & Co.

310 to 316 St. Paul Street

AND

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MONTREAL.

Manufacturers and Importers of

White Lead, Colors,
Glass, Varnishes,
Glues, &c.

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NEW COVENTRY CYCLES.

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NO EQUAL FOR PRICES.

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SOLE MAKERS OF THE

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Aerated Water Manufacturers should write for our

SAMPLES & PRICES.

Offices and Warehouse:

2 GRESHAM BUILDINGS,
GUILDHALL,
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The "FLUX" Fountain Pens.

TRADE MARK.

Made of the best Para Rubber, nicely finished, while the Pen is solid Gold, 14 and 16 carat fine, respectively, and being Iridium pointed it can be used on smooth or rough writing paper with equal ease and comfort. There is no scratching and spurting, so common with cheap fountain Pens.



Plain Cases or chased in various elegant patterns, also chased and gold mounted. Prices, 5/-, 5/6, 8/-, 10/6 and 13/6 each.

The "FLUX" Stylographic Pen embraces all the good points necessary in a good pen, which is as near perfection as skill and long experience can make it. It is practically indestructible, being made exclusively of non-corrosive substances, viz., gold and vulcanite.

THE CHEAPEST PEN FOR UNIVERSAL USE.



No. 500—Plain Polished Vulcanite (size as illustrated) Price 3s. each. Each Pen supplied in Box with Filler and full Directions for Use By Imperial Parcels Post, single Pen to one dozen, 8d. extra. Illustrated List, fully describing each sort. Free!

M. LINDNER, Patentee, Manufacturer, etc., 170 Fleet Street, London, E.C., England.

—Navigation was declared open at Toronto on the 5th inst. Many important improvements have been made at the wharves, and others are in contemplation.

—The National Salt Co., a U.S. concern, which is reported as controlling 90 per cent. of the salt output of that country east of the Rockies, has completed a deal by which it will handle the bulk of the evaporated salt product of Spain and Italy. Incorporation papers were filed at Trenton, N.J., last week of the Spanish-American Salt Co., with a capital stock of \$3,500,000.

—During the World's Columbian Exposition at Chicago in 1893 the Pennsylvania Railroad Company exhibited the locomotive "John Bull," which was brought from England for service on the Camden & Amboy Railroad (now a part of the Pennsylvania Railroad system) in August, 1831. Most of the earlier locomotives were imported from England, and few weighed more than from three to six tons. They could draw, on a level, from fifteen to forty tons, or less than the equivalent of one of our present style of loaded freight cars. The modern locomotive of our day weighs about 120 tons and hauls from 1,200 to 1,800 tons. The first railroad which was operated in America on a comprehensive scale for the transportation of passengers and freight was the Baltimore & Ohio, running between Baltimore and Ellicott's Mills, a distance of fifteen miles. This road was opened for traffic in May, 1830, and at the end of 1835 over a thousand miles of road were in use in different parts of the country. Candles were used to illuminate the interior of the cars. There were no screens on the windows, no spark-arresters on the locomotives, and no toilet accessories.

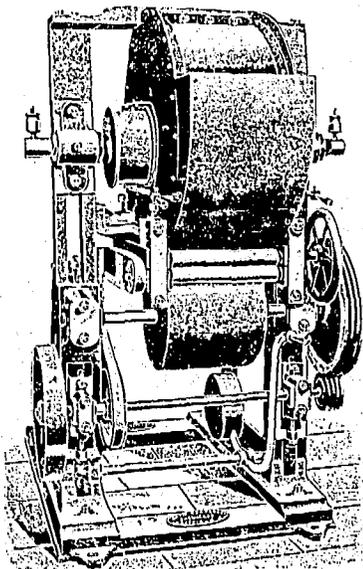
—Our enterprising Southern neighbors are ill at ease over the recent decision of the Turkish Government regarding the embargo on U.S. pork. A Washington letter states that Secretary Hay has addressed a vigorous protest to the Turkish Government against the proposed application of an edict excluding American pork from Turkey. The note enters an emphatic denial of the pretence of unwholesomeness set up against U.S. pork as a basis for the exclusion, and pointedly makes it necessary for the Turkish Government to support its contention by adequate evidence before it can enforce the edict without serious results. The officials there are confident, as the result of the complete failure of the German health officers to make good such assertions that the Turkish Government can make no better showing.

—The embargo on Argentine cattle by the British Government is causing much added interest among Canadian shippers, who see in this stoppage of supplies from another source an opening for much larger shipments of Canadian stock, if rightly arranged. The greatest doubt lies in the fear of shortage in carrying capacity owing to the war having swerved the course of many vessels. Following are the exports of Canadian cattle for the past five years: 1895, 93,195 head, value \$7,119,000; 1896, 102,862 head, value \$7,076,000; 1897, 156,471 head, value \$7,128,000; 1898, 200,589 head, value \$8,614,000; 1899, 187,451 head, value, \$8,271,000.

—New Zealand's frozen meat trade with Great Britain now equals about 18,000 sheep a day, or some 6,500,000 carcasses per annum.

DAVID ASHTON & CO.

SPECIALITY:—
File and Saw Manufacturing Machinery



ENGINEERS.

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FRANCIS BAGLEY,

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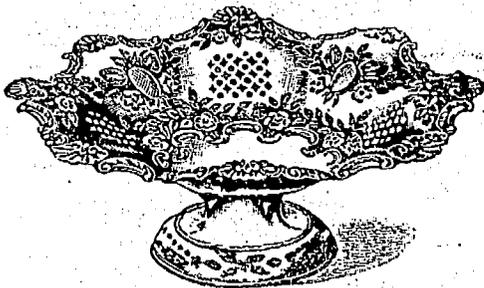
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TORONTO & MONTREAL, **COVENTRY, Eng**

F. A. TURNER.

ALLAN GREEN

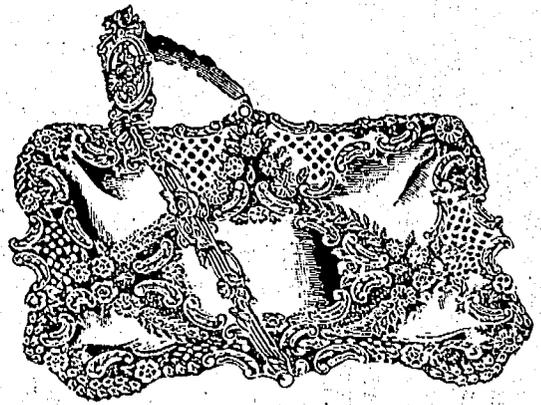


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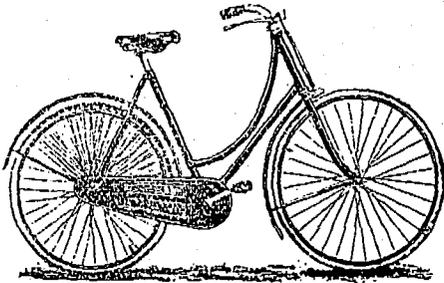
Table and Pocket Cutlery, etc., etc.

ALBERT WORKS, 28 Cambridge Street, Sheffield, England.



MACKLIN CYCLES.

The best in the Market,
Only the HIGHEST GRADES.



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GOSFORD ST., COVENTRY, England.

—The statement of the London, Eng., Board of Trade for the month of March shows increases of £3,429,700 in imports, and £3,071,300 in exports.

—A traveller reports car loads of immigrants entering Manitoba and the North-West from Nebraska and Dakota. Some 75,000 new comers are expected to settle on the prairies this year. All the north western towns are prospering and prospects are good for a heavy harvest.

—A New York dispatch states that Herbert Crowe and Howard R. Howser, who compose the firm of H. Crowe & Co., grain merchants and exporters, have assigned for the benefit of creditors. Mr. Crowe was a receiver and exporter of Manitoba wheat for England, and grain from Toronto. His liabilities are estimated at \$100,000.

—While of late years little has been heard of injury to health, or speedy poisoning, through using canned goods, it is nevertheless assuring to those who are still inclined to look upon the sealed tin can as deadly, to hear that solderless cans are now being introduced and meeting with much favor by packers, and the public generally. A New York letter states that sales of solderless cans for the packing of fish, vegetables, and fruits are reported to be increasing. One of the leading agents of manufacturers of solderless can machinery stated that contracts for machinery have been secured among the leading packers of the country. Continuing he said: "The impression is gaining among distributors that a solderless can is the coming package. There is at present a disposition among canners to hesitate before taking hold of the new can, but this hesitancy is due to the fact that the employees of packers object to the introduction of machinery that is likely to interfere with their labor. This opposition, however, is likely to be overcome within a short time."

—R. Champagne, contractor, Montreal, has assigned. The principal creditors are Trust and Loan Company, \$7,200; Damien Lalonde, \$1,773; J. B. Major, \$860; Z. Cusson, \$815; Emile Desjardins, \$732; Leon Paquet, \$336; C. H. Guimond, \$302; Charles Samasin, \$468; D. Dinelle, \$421; Francois Martineau, \$558; St. Lawrence Investment Company, \$1,800; L. Villeneuve & Co., \$410; Credit Foncier, \$3,000; Mrs. Fred. Bayard, \$600; Lecours & Lariviere, \$573; and Z. Cusson, \$360.

—The Toronto Board of Trade and the Retail Merchants Association have joined forces in asking the Ontario Government to appoint a commission to report on municipal taxation, the retail merchants agreeing meanwhile to withdraw the bill now before the Legislature for a turn-over tax.

—The Boston Wood Rim Company, Limited, of Toronto, has been incorporated with a share capital of \$50,000.—The Central Peat Company, Limited, has been incorporated, with a share capital of \$50,000; head office, Toronto.

CARBONIC ACID GAS

Produced by Fermenting Worts, and at Present Wasted.

THERE IS A VERY LARGE AND RAPIDLY GROWING DEMAND FOR THIS GAS AT REMUNERATIVE PRICES.

The new Railway Regulations as to the carriage of Liquid Carbonic Acid Gas are now so stringent, and the cost of carriage so great, that any Brewers or Distillers adopting the Company's Process in a provincial town would practically have a monopoly in the district served by them.

FULL PARTICULARS AS TO PLANT AND METHOD OF WORKING PATENT SYSTEM MAY BE OBTAINED FROM

The Brewers' and Distillers' Co₂ Co., Ltd.,
16 VICTORIA STREET, LONDON, ENGLAND.

CUNINGHAM, COVENEY & CO.,



WINE &
SPIRIT
BROKERS.

33 Seething
Lane,
GREAT
TOWER ST.,
London, E.C.,
ENGLAND.

W. NEAL,

OXFORD HOUSE, CHAPEL FIELDS,
COVENTRY, Eng.

All kinds of Gold Watch Cases
in 9ct. and 18ct.

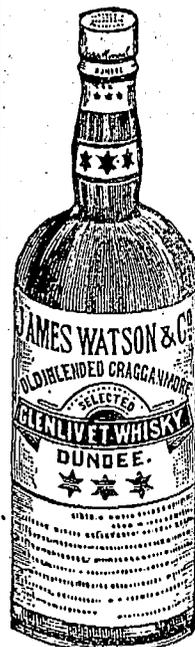
ESTABLISHED 1860.

Bio Works, Howard Street,
SHEFFIELD, England.

Joseph Rodgers & Co

MANUFACTURERS OF

Table and Spring Cutlery,
RAZORS, SCISSORS, &c.

ELECTRO & PLATED GOODS.**RE-PLATING & RE-BLADING.**

A Safer Drink has
never yet been
brewed than . . .

**Watson's
Dundee
Whisky**

Undoubtedly the
Finest Imported.

**Henry J.
Chard & Co.**

Agents for Canada,

28

HOSPITAL ST.,
MONTREAL.

—The Gould, Shapley & Muir Company, Brantford, Ont., expect to add another industry to their plant, and are negotiating for the purchase of property for that purpose.

—A Winnipeg dispatch states that a large number of settlers from the United States, are going to the Portal district, on the Soo line. The Canadian Pacific Railway Land Department sold 8,000 acres of land in that district to intending farmers on the 7th inst.

—It is stated at Kingston, Ont., that a committee of the City Council and Board of Health entered into an agreement with a syndicate which is to build and operate an iron smelter there, to turn out at the commencement not less than 100 tons of iron a day, and to employ not less than 150 hands. The syndicate is composed of Ottawa, and Montreal capitalists.

—A Washington, U.S., dispatch states that the Lake Carriers and the Sault Ste. Marie Power Canal Company reported an agreement recently by which the Secretary of War is to be given entire control over the power canal project at Sault Ste. Marie, so far as it may affect the general lake level, and, under certain circumstances, the Secretary is empowered to appoint a board to take charge of affairs and assure protection to the navigation interests. Both sides agreed to the measure, but it has yet to receive the sanction of the River and Harbor Committee.

—Negotiable securities of the value of \$630,000, which were lodged by law with the Orange Free State Government by foreign insurance companies, have disappeared. The New York Mutual Life Insurance Company has issued a warning against dealing in them. The United States Government will have a word to say over this robbery by the Boers. This incident will have a wholesome effect in teaching some Americans, how essential it is for the honour of a nation to protect its citizens abroad from wrong threatened by a foreign power, and to compel restitution to be made if any citizen is robbed by a foreign State.

—The Government will stamp out the San Jose scale if such a thing is possible. An Ottawa letter states that under the provisions of the San Jose Scale Act recently passed, an order-in-council has now been passed, providing that from May 1st no importations of any trees, shrubs, plants, vines, grafts, cuttings, or buds, commonly called nursery stock, will be allowed from any country or state to which the San Jose Scale Act applies. All importations must be entered at one of the customs ports of St. John, N.B.; St. Johns, Quebec; Niagara Falls and Windsor, Ont., and Winnipeg, Manitoba, where they will be thoroughly fumigated with hydrocyanic acid gas, by a competent Government official in accordance with the most approved methods. All shipments made in accordance with the foregoing will be entirely at the risk of the shippers or consignees. The packages must be addressed so as to enter Canada at one of the foregoing named ports, and the route by which they will be shipped must be clearly stated on each package. As it is well known that well matured and thoroughly dormant nursery stock may be safely fumigated in the autumn before the buds are thoroughly dormant, or in the spring after the buds have begun to unfold, all stock which, when received, is immature or too far advanced for safe treatment, will be refused entry and held at the risk of the shipper.

—Canadian theatres are among the latest attractions for U.S. capital. A Detroit dispatch states that a real estate firm has sold for B. H. Rothwell to L. A. Marshon, of 15 Wall street, New York city, the Grand Opera House block, located on the main business street in Chatham, Ont., with all scenery, furniture, etc., for \$50,000. The block contains five large stores and opera house above. The firm has also sold to the same party the new Grand Opera House block, with two stores and opera house in rear, on the main business street, St. Thomas, Ont., with furniture, scenery, etc., for \$25,000. The latter house was remodelled a year ago at a cost of over \$19,000.

Our Oak Leather is Tanned and Curried
in the good old way and made into
Belting, with the accumulative
experience of 43 years.
"Extra" Brand.

The J. C. McLaren Belting Co.

FACTORY:

MONTREAL. TORONTO. VANCOUVER.

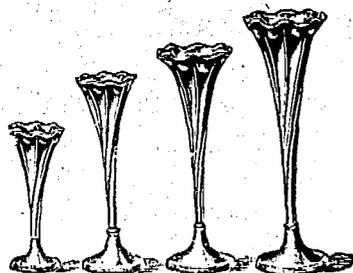
DISTINCTIVE QUALITIES

—OF—

**North Star, Crescent
and Pearl Batting.**

Purity, Brightness, Loftiness.

No Dead Stock, oily threads nor miserable yellow fillings of short staple.
Not even in lowest grades. Three grades—Three prices and far the best for
the price.



S. E. Breakspear

Manufacturing Jeweller

AND Silversmith,

38 St. John's Lane, - - CLERKENWELL,

LONDON, E.C., ENGLAND.



The "STRAINETTE"

Registered TEA STRAINER.

Fits Cups or Glasses.

Nickel Silver..... 8s. per doz.
E.P.N.S. Gilt ins'g. 9s. " "
Hall-Marked Silver,
Gilt inside..... 7s. 6d. each

No. 1. N^o. 1 Silver..... 8s. p. doz.

" 1b " " " " " " "

Bright, Gilt in..... 12s. 6d. "

No. 2. Electro-Plate on

N^o. 1 Silver, Gilt in..... 3s. each

No. 3. Hall-M^o. d Silver,
Gilt inside..... 7s. 6d. "

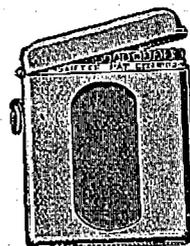
No. 3. Electro-Plate on
N^o. 1 Silver, Gilt in..... 2s. 9d. "

No. 3. Hall-M^o. d Silver,
Gilt inside..... 8s. 9d. "

All above are size of large tea spoons.



"UNICUS"
TEA INFUSER
H. J. COOPER'S PATENT.



The "SAIFTEE"

(H. J. Cooper's Patent.)

Made to take Ordinary Wooden Safety matches.

The Striker can be instantly replenished by inserting one of the sides of a common match box in the groove which will be found on opening the box.

Electro-Plate on N^o. 1 Silver 1s. 3d. each

Hall-Marked Silver, Gilt inside..... 3s. 6d. "

Illustrated Price Lists of above and all kinds of Watches, Jewellery, etc., free.

H. J. COOPER & Co., Ltd., 22 & 23, Tavistock Inn, Holborn Circus, LONDON, E. O., Eng.

—Lake navigation opened at Duluth, Minn., on the 6th instant.

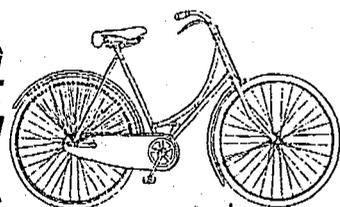
—The customs returns for the port of Toronto for March show that the value of the imports entered for consumption was \$3,011,726, as compared with \$2,832,747 for the previous month, and \$2,512,088 for March, 1899. The increase for this year is \$499,643. The amount of duty collected shows an increase of \$54,111.

—The recognized short and cheap route from the Western grain fields to the sea is at length commanding something more than passing notice. A Chicago dispatch states that contracts have been closed with the American Shipbuilding Company for the construction of from four to six ships for a new company which will operate a line between Duluth and Montreal. The ships are to be ready for service next fall. The vessels will carry about 75,000 bushels of wheat each, and will be of steel construction. Specifications are now being drawn.

—From recent developments in the great Carnegie steel works it does not look as though the head of that prosperous concern is likely to soon retire, with the knowledge that he has sufficient to live on. A New York letter states that negotiations are in progress for a combination of the gigantic new Carnegie Company and the Cramp shipbuilding concern. Among the most profitable branches of activity in steel manufacturing is making armor plate for warships. The Carnegie mills leads all others in this industry. If the Carnegie Company should obtain control of or form a strong alliance with the greatest shipbuilding concern in the United States it would be able to undertake contracts of unprecedented magnitude to build and armor warships for the United States Government or any other power.

—The Aylmer Canning Company, limited, has been incorporated with a share capital of \$250,000. The head office will be at Hamilton.

AGENTS



On the
Look Out
For
Business

...Should drop a line to...

THE COVENTRY WHEEL CO., LTD.

COVENTRY, ENG. (Only address).

Makers of the celebrated

"Coventry Wheel" and "Maxim" Cycles.

Established 1842.

Thomas Otley & Sons,

Manufacturers of all kinds of

Electro-Plated, Nickel Silver,

and Britannia Metal Goods,

Meadow Works,

SHEFFIELD,

ENGLAND.

FINE ART METAL PLAQUES.

ENGLISH MAKE !!

Imitation Dresden China a wonderful reproduction, 11 inches in diameter printed in 18 colors and enamelled, patent invisible ring attachment for hanging, superseding wire frames packed 1 pair in a parcel 6 gross in a Case—Free case, Free London, 2½% Cash, equal to any time in the market at double the price.



Sample mailed on receipt of 1s. 3d. to cover postage and package. Price per gross ans. THIS IS A GOOD THING. New price list mailed free to Wholesale Houses.

S. Gottschalk & Co., BUNHILL ROW, LONDON, E.C., ENGLAND.

The Novelty Inventors.

Cables—"Reminders," London, A. B. C. Code used.

Payments against documents or through shipper. See our November, December and January advts. in this Journal.

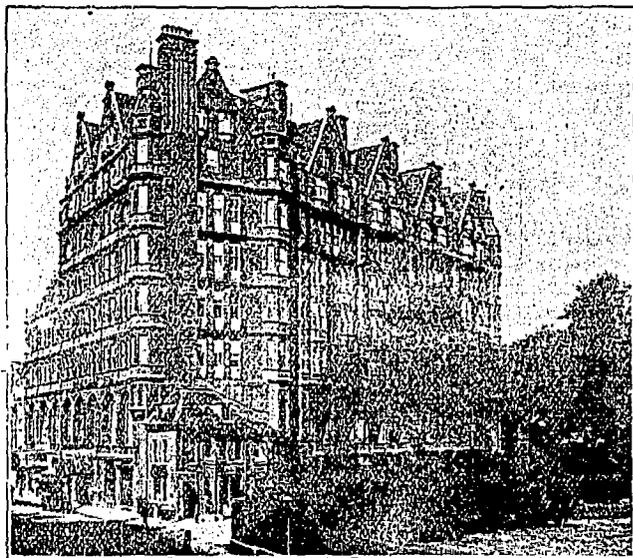
SPECIALITY: ENGLISH GOODS.

THE ROYAL PALACE HOTEL,

Adjoining the Royal Kensington Palace, Kensington, W.,
overlooking Kensington Gardens and Hyde Park,
LONDON, ENGLAND.

..THE FINEST POSITION IN LONDON..

Table d'Hôte Dinner (separate tables) open to
Non-Residents, 6 P.M. to 8.30 P.M.



Exceptional Cuisine (French), Lounges, Elevators,
Diners à la Carte, Electric Light throughout, Refreshments.

Erection of buildings, &c., cost nearly a Quarter of a Million Sterling. Sumptuously furnished. Every modern improvement.
Telegraphic Address—"PRECEDENCE, LONDON."

Thos. B. Cumpston & Son

LINEN,

Works: St. Helen's Mills, Hunslet,
Whitehouse Street, HUNSLET,
LEEDS, ENGLAND.

Reg. Telegraphic Address:
"CUMPSTON, LEEDS."

—MANUFACTURERS OF—

Railway Carriage Roofing Canvas
D.S. & D.D. Cover Canvas,
Brattice Cloth & Wagon Covers.

Contractors to the following British Rail
way Cos.:—Midland, Great Northern,
North Eastern, Gt. Western,
South Eastern, and
Gt. Southern and Western Ry. of Ireland.

Cable address: "Scent Fontaines" London

R. R. PATTISON & Co.,

..IMPORTERS OF..

FOREIGN FANCY GOODS.

and Factors of English Toys
OF EVERY DESCRIPTION.

91 HIGH HOLBORN, LONDON, W. C. England.

Bone Goods with Sea Side Views.

GROCERY NOTES.

—A private London, Eng., circular of the 30th ult, treating of the dairy situation, says: Butter.—Cold days and frosty nights, with a dry atmosphere, are the prevailing climatic features in the North-west of Europe. There is an absence of the bright weather which usually accompanies the cold days of spring. Although grass cannot grow under these conditions, more butter is week by week being made in the United Kingdom. The demand for Australian and New Zealand butter is slightly better this week, although there is no quotable advance in prices. A steamer with about 10,000 boxes of butter from Australia, is due to-day, and the only other butter afloat from Australia is 4,323 boxes due in three weeks, so that the shipments of Australian butter for this season are virtually at an end. From New Zealand there are three vessels afloat, all due to arrive the latter half of April. "Choicest" quality of Australian this week is making 90s to 92s, but for a great portion of it even a shilling or two less is taken, and 90s to 92s are the prices for reasonable lines of "Choicest" New Zealand. "Finest" quality of both kinds makes 86s to 88s. "Choicest" Queensland is also making 86s to 88s. The Copenhagen Official Quotation remains unchanged but with

a strong market in the Danish capital. The Finnish steamer was this week delayed by ice in the Baltic and did not arrive until to-day, so that the short supply in the beginning of the week raised the price of Danish in the Northern markets by 2s to 3s per cwt. Cheese.—The market is somewhat dull for Canadian, and prices are not quotably lower. It looks now as if this season there was to be no further advance in prices on old cheese, as good supplies of New Zealand are due about the middle of April. A quantity of Queensland cheese has arrived and is valued at about 44s to 46s per cwt. Present value of choicest Canadian cheese is 62s to 63s. Same date a year ago choicest was worth 53s to 54s.

—At Stratford, Ont., on the 10th inst., a vote was taken on a by-law authorizing the city council to guarantee the bonds of George McLagan, to the amount of \$30,000. The result was 1,227 votes for, and 25 against. The essential two-thirds was 1,066, so that there was a good margin of a majority in favor of the by-law. Mr. McLagan proposes to erect a furniture factory to replace that burnt on March 1, to the value of at least \$35,000.

TELEGRAPHIC ADDRESS "STEAMPOWER, LONDON,"
TELEPHONE No 997 HOP.

Robert Millar,
Engineer and
Mechanician,

44, LANCASTER STREET,
BOROUGH ROAD,
LONDON, S. E.,

England.

LOOM-Y-NOOS

(REG'D TRADE MARK.)

PRISMS

..... MAKE.....

Dark Rooms Light as Day.

SAVE GAS BILLS—IMPROVE HEALTH.

WEBSTER BROS. & PARKES,

228 St. James Street, MONTREAL, Que.

DRY GOODS NOTES.

—Owing to the rise in the cost of Manila hemp, consequent upon the war in the Philippines, the price of New Zealand flax is now high enough to enable flax fields in the remotest parts of New Zealand to be profitably worked.

—The preference for cross stripes which caused this class of summer shirt to become conspicuous last season is gradually dying away. New summer styles will be none the less brilliant in effect but the stripes will run lengthwise.

—A new lining bearing the suggestive name of "Flow-silk" is being introduced, and appear to work its own way pretty well on the slightest acquaintance. It is a printed mercerized satine, 30 inches wide, and is sold at 22½¢ net.

—Advices from Nottingham state that there is a steady demand for cotton yarns, but there is less willingness to pay full prices, and certain qualities of lace and curtain yarns are obtainable at a slight reduction. Bobbin nets, fine tulles and mosquito nets are unaltered in value and the machinery is well engaged with orders placed in advance. Manufacturers of curtains and furniture lace are doing a good business. There is much activity in the fancy millinery lace departments.

—With constant advances in staple commodities there is generally noticed a disposition to economize in price by introducing inferior qualities, but a new feature is being introduced into the linen trade. There is likely to be considerable change in the width of damasks in future shipments. The advance in price makes it impracticable to send the old widths again to retail for the same price. It is said that the 72-inch fabric may be replaced, in a large measure, by one 68 inches in width, which will retail for the same money. This would be easier than to deteriorate the quality.

—The marked advance in all cotton goods is slowly but nevertheless surely becoming apparent to not only dry goods merchants, but the general public. A representative New York firm of cotton brokers in a recent statement thus reviews the situation: "The statistical position in cotton shows extraordinary strength. The present stock at this port is 150,000 bales less than last year. The stock at the interior towns is nearly 200,000 bales less than last year. The stock in Liverpool is 1,079,000 bales less than it was last year; the total stock being but little more than one-third of what it was last year. The receipts at the interior towns for the week promise to be almost nothing, comparatively speaking, and the amount of cotton coming in sight for the month of April, as estimated by competent authorities, will not exceed 250,000 bales. The short interest in the New York market is enormous, being estimated at 500,000 bales, for August delivery alone, and over 1,000,000 bales of new crops. There is no pressure to sell actual spot cotton from any source; in fact, it is hard to buy, and the enquiries being received from American mills, both North and South, indicate that the extent to which they have supplied themselves has been grossly exaggerated. The visible supply towards the end of the year will probably be smaller than for twenty years, while consumption, unless checked by an advance in price, will probably be double what it was in 1880. Under the circumstances, those who are fortunate enough to own cotton have only to wait to obtain very full prices for it. There seems to be a natural corner in cotton, which will be further aggravated by the complete crop failure in India and the small supplies available from Egypt. There is no attempt at artificial manipulation, so far as we are able to determine. The normal relations between an enormous demand and the small supply will probably result in extreme prices for the article. The sale of new crop deliveries seems to us a very perilous operation. At most, there is a profit of half a cent a pound in it, and should anything happen to the growing crops there would be a loss of two or three cents a pound. The world will require a crop of 11,000,000 bales next year in order to prevent an advance in cotton to nine or ten cents.

—A German chemist has prepared a compound which, when ignited, melts iron in five seconds. A test was recently given in presence of Thos. A. Edison, which bore out all that was claimed.

FRIDAY, APRIL 13TH, 1900.

CANADIAN TRADE INQUIRIES.

Among the enquiries relating to Canadian trade recently received at the Canadian Government offices in London are: The names of leading bacon packers in the Dominion are asked for by a firm who are shortly sending out a representative.—A firm of distillers wish to appoint agents in Canada and enquire for the names of substantial houses in the wholesale spirit trade who might be open to represent them.—An English firm wishes to know the names of Canadian shippers of spruce-boxes, of which 250,000 are wanted; also of spruce-bars, of which about 50 standards per week are required. Prompt reply asked for.—An English-continental firm of good standing wishes to represent manufacturers of Canadian wood pulp, as their agents in the United Kingdom and on the continent, especially France.—A London firm, who also have a house in Cape Town, desire to be placed in communication with Canadian packers of canned fish, fruits, and other food products suitable for the South African market, who might desire representation.—Enquiry was received for the names of a few good butter exporters in Quebec and Toronto who desire to be represented in London.—The publishers of a "national" series of Christmas cards are desirous of opening up a connection with Canada and ask for a few wholesale houses who would take up these goods.—A firm of glass tile manufacturers desire to be represented in Canada and ask to be placed in communication with hardware merchants who would be likely to buy these goods.—The following enquiries have been received by Mr. H. Watson, Imperial Institute: A Liverpool firm of merchants is open to arrange for large supplies of electric wire casings, and desires quotations from Canadian makers c.i.f., Liverpool, with samples of stock designs.—A London house seeks supplies of Canadian wood flour, and invites samples and quotations c.i.f. London.—A Bordeaux correspondent asks through the British Chamber of Commerce, Paris, to be placed in communication with Canadian producers of dried apples, etc., who wish to appoint a representative.—There are several enquiries from large buyers of box boards, who are desirous of obtaining quotations in specifications, which they would submit direct. Reasonably prompt delivery is needed.

ST. ERMIN'S HOTEL

(NEAR HOUSES OF PARLIAMENT)

WESTMINSTER, S. W., ENG.

THE LARGEST & FINEST IN LONDON.



*Luxury and Home Comforts.
Unexcelled Cuisine.*

Inclusive Terms, from 10/6 per day.

TELEGRAPHIC ADDRESSES:

For Management, "UNPARALLELED," LONDON.

For Visitors, "ERMINITES," LONDON.

"Canada's Leading Company"

The Canadian business of the Canada Life for 1899 was not only the largest of any year since its establishment in 1847, but exceeded that of any other company doing business in the Dominion.

Canada Life Assurance Company, Head Office, Toronto.

President, Hon. Geo. A. Cox. Assistant General Manager, E. W. Cox.
Treasurer, H. B. Walker. Secretary, R. Bills.
Superintendent, W. T. Ramsay. Actuary, Frank Sanderson.

THE STANDARD ASSURANCE CO. ESTABLISHED 1826. OF EDINBURGH. HEAD OFFICE FOR CANADA, MONTREAL.

Invested Funds, \$44,700.00
Investments in Canada, 14,150.00

[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.

J. HUTTON BALFOUR, Secretary. W. M. RAMSAY, Manager.



LANCASHIRE INSURANCE CO. OF ENGLAND.

CAPITAL: THREE MILLIONS STERLING.

Canada Branch - - - Head Office, Toronto
J. G. THOMPSON, Manager.
A. W. GILES, } Inspectors.
J. A. FRIGON, }

THE MANCHESTER FIRE ASSURANCE COMPANY.

Established 1824.

CAPITAL, - - \$10,000,000

Head Office, MANCHESTER, ENG. Canadian Branch Head Office, TORONTO.
JAS. BOOMER, Manager.
R. P. TEMPLETON, Assistant-Manager.

C. R. G. JOHNSON, Resident Agent, MONTREAL.
1723 Notre Dame St.

THE IMPERIAL LIFE ASSURANCE COMPANY OF CANADA.

Head Office, - - Toronto, Canada.

President: - - Hon. SIR OLIVER MOWAT, P.C., G.C.M.G.

6 Significant Increases. 2 Important Decreases
in The Imperial's Record for 1899.

- (1) Increase in Insurance in force, \$2,873,500.00 or 71¹/₂%
- (2) Increase in New Insurance, 232,100.00 or 7¹/₂%
- (3) Increase in Assets, 253,381.57 or 37¹/₂%
- (4) Increase in Policy Reserves, 260,351.00 or 144¹/₂%
- (5) Increase in Total Income, 163,411.87 or 90¹/₂%
- (6) Increase in Premium Income, 143,496.86 or 88¹/₂%
- (7) Decrease in Expenses, 5,000.00
- (8) Decrease in Death Losses, 6,596.59

CHARLES PIERCE, Provincial Manager,
Bank of Toronto Building, Montreal, Quebec.

FIRE. LIFE. MARINE.

G. ROSS ROBERTSON & SONS, General Insurance Agents and Brokers

ESTABLISHED 1865.

11 HOSPITAL STREET, *
MONTREAL.

Telephone Main 1277.

Insurance.

PHENIX ASSURANCE CO'Y

OF LONDON, ENG.

Established in 1783. Canadian Branch
Established in 1804.

No. 164 St. James St.

MONTREAL, P. Q.

PATERSON & SON

Agents for the Dominion

City Agents:

E. A. Whitehead & Co. English Dept.
G. A. Raymond & Co. French Dept.
S. Mondou.

STORAGE

(FREE OR IN BOND)

FINLAYSON & GRANT,

CUSTOMS BROKERS,

418 to 417 St. Paul Street, Montreal

Bell Telephone Main 1808

P. O. Box 684.

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 Trust & Loan Company of Canada

(Incorporated A. D. 1845 by Royal Charter.)

Capital Subscribed - \$7,500,000.00
Paid Up Capital - 1,581,666.00
Cash Reserve Fund - 870,375.00

Negotiate Loans on City Property and improved Farms at low rates and on very desirable terms.

Address, THE COMMISSIONER,

THE TRUST AND LOAN COMPANY OF CANADA,
26 St. James St., MONTREAL, QUE.

THE CANADIAN Journal of Commerce.

MONTREAL, FRIDAY, APRIL 13TH, 1900.

THE MACHINERY TAX.

The resolution moved in the Legislative Council, Quebec, by the Honble. J. K. Ward, which was adopted, reads as follows:

"That all machinery and plant in use in any industrial establishment, other than that for the production of motive power, and the buildings and land used for such industry, be exempt from ordinary municipal taxes, also that all machinery and plant the property of parties who have special privileges or franchises from the city be subject to taxation."

By the law which is based upon this resolution, the only machinery subject to taxation is that which is directly engaged in the actual production of motive power. Practically, therefore, there is no tax on machinery or industrial plant in this city; for that which has no other

DISTINCT IN CONSTRUCTION
 By SPECIAL APPOINTMENT TO H.R.H. THE PRINCE OF WALES
 DISTINGUE IN APPEARANCE

We are seeking reliable houses in Canada who will take up the sale of our world-renowned



We made the first Bicycles in England in 1869, and are making the best Cycles to-day.

Applications and Enquiries to
The Swift Cycle Co. Ltd.,
 WITH WHICH IS INCORPORATED
THE COVENTRY MACHINISTS' CO'Y, Ltd.,
 CHEYLESMORE WORKS,
 COVENTRY, ENGLAND.

The Investment Company, Limited.
 AUTHORIZED CAPITAL, \$500,000.

Officers:—HON. A. W. OGILVIE, President. C. H. CATELLI, Esq., Vice-President. W. L. HOGG, Esq., Manager.
 Directors:—HON. A. W. OGILVIE, Senator of Canada; HON. RICHARD TURNER, Quebec; C. H. CATELLI, Montreal; J. N. GREENSHIELDS, Q.C., Montreal; W. BARCLAY STEPHENS, Montreal; S. BEAUDIN, Q.C., Montreal; W. L. HOGG, Montreal.
 Auditors:—P. S. ROSS & SONS, Montreal.
 Notary Public:—E. W. H. PHILLIPS.
 Solicitors:—MESSRS. BEAUDIN, CARDINAL, LORANGER & ST. GERMAIN.
 Bankers:—IMPERIAL BANK OF CANADA.

Agents for the buying, selling and negotiating of mortgages, debentures stocks and other securities, and guaranteeing payment of the interest thereon.

47 ST. FRANCOIS XAVIER ST., MONTREAL.

Tel. Main 782.

use than the production of motive power is of small value compared to the machinery it operates. Dynamoes are exempt, as they do not produce motive power, but are mere machines for its distribution, just as shafting and belting. This resolution will prevent those aggravating, costly, and confusing disputes over what is and what is not machinery, in a legal sense, that would have continually arisen had the law not been so clearly stated. The Province at large, this city especially, is deeply indebted to Mr. Ward and the Legislative Council, for protecting our industrial establishments from the very serious danger threatened them by the proposers of a tax on machinery. The only interests injuriously affected are those of the legal profession, who would have had a bonanza had the original proposal come into force. It will be noted that, "all machinery and plant the property of parties who have special privileges or franchises from the city are to be subject to taxation." This is equitable, as it is only fair that some return should be made by the

Mutual Reserve Fund Life Association

(INCORPORATED)

FREDERICK A. BURNHAM, President.

Mutual Reserve Building, New York City.

EIGHTEENTH ANNUAL STATEMENT—Dec. 31, 1898

Made in accordance with Standard used in Schedule "F" of report by New York Insurance Department of Examination, 1898.

Income During 1898, \$6,134,327.27
 Death Losses Paid, 1898, \$3,887,500.95
 Total Paid Members, 1898, \$4,584,095.12

CASH AND INVESTED ASSETS.

Net Surplus Invested and Cash over all Liabilities, actual and contingent, Dec. 31, 1898, \$1,383,176.38

BUSINESS RECEIVED AND IN FORCE.

Business written in 1898, 12,779 Policies, 12,779 Ins., \$82,027.99
 Total Business in Force Dec. 31, 1898, 102,379 " 285,159.32
 Total Death Losses paid by Mutual Reserve Fund Life Association since organization, over THIRTY-SEVEN 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, - - - 97 St. James St.

T. W. P. 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

ONE OF THE OLDEST AND STRONGEST OF FIRE OFFICES.

CANADA BRANCH:

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

T. L. MORRISEY, Manager.

city for the highly valuable and exclusive privileges and franchises it has granted a few companies, and, as those so favoured have a monopoly of their business, they cannot expect to enjoy exemption from taxation granted to citizens who have to meet competition.

CITY MANAGEMENT AND PUBLIC FRANCHISES

Notwithstanding some "fads" that are being aired in the new City Council, there is evidence that those elected on the Reform ticket intend to carry on a vigorous campaign against all manner of abuses, including, more especially, those connected with the companies holding exclusive privileges in the streets. By municipal action the Street Railway Company will be compelled to provide, after the 1st July—a sufficient number of cars to prevent the disgraceful cramming of passengers in the rush hours of the day, and, at all hours, to give a more frequent service in all parts of the city. It is creditable to the company to have shown a desire to meet the views of the aldermen and, doubtless, the details of the new running arrangement, when completed, will be mutually satisfactory. The Street Railway Co. in many respects is deserving of commendation, notwithstanding its faults and negligence of the convenience of its patrons, that is, the people. The company, of course, was organized to make money, like all other companies. It contributes a percentage of its earnings, comparatively small it may be, to the city treasury, and it is only fair to say that it has generally shown a desire to meet the requirements of the citizens. That company is the first of those holding municipal franchises to be attacked by the City Council, in a systematic manner, in the general interest. The privileges of the Incline Railway expires on the 1st May next, and the question now is, on what terms that privileges shall be continued. If refused,

can means for reaching the top of the mountain, by the masses of the people, be provided for by the city? The interest of the community calls for a change and fresh air for the people as a mass. The mountain air provides this, and, why should not the people enjoy it? The common sense answer to this is that the present cost of getting there is prohibitive to the great majority of families. To hire a carriage is out of the question, for the great majority. The tariff of charges on the Incline Railway is almost prohibitive. Take the case of a head of a family of six, desirous of a day's outing on the mountain; he pays for six tickets on the Street Railway, 25 cents—on the Incline Railway for return, 48 cents, and again to the Street Railway, 25 cents to return home. Under these conditions the masses are practically prohibited from using the Mountain Park. Heads of families earning from \$1 to \$2.50 a day simply cannot afford to indulge in the natural desire to give those dependent on them this means of enjoyment.

Without any desire to embarrass the negotiations now going on, it may be said that the cheaper the fare the more the conveyance will be used. Many thinking people believe if an arrangement can be made with the Street Railway and an additional charge be made of one cent each way for reaching the top of the mountain it would be a great boon to the people generally and would be more profitable to the Incline Railway Co. than the present almost prohibitive rates. If that cannot be brought about by the present companies, the City Council would be justified in taking the matter in hand and constructing another line that would secure it.

Doubtless, the other companies having public franchises will be dealt with in the near future to the general advantage. The recent annual meeting of the Gas Co. has brought the gas question prominently before the people. A general feeling exists that the price of gas in Montreal is too high, being out of proportion to what it ought to cost or what is paid in other cities of the same class as Montreal. A discussion on this question and the method of book-keeping arose at the annual meeting, which, however, was not fully reported in the daily papers. In the course of his remarks, the President of the Company deprecated making comparisons between Toronto and New York with regard to the price of gas. He is reported to have said, that in Toronto the Gas Co. had advantages that did not exist in Montreal, but he did not state what were those advantages. As a matter of fact, the advantages are in favour of this city. From the way that Toronto is spread out a far greater mileage of pipes is required in Toronto in proportion to the amount of gas consumed, than in Montreal. That involves the question of greater loss from condensation and leakage. In no respect has Toronto any advantage over Montreal, yet there the people are supplied with gas at 90 cents per thousand feet, while here the consumers are charged \$1.20 per thousand feet and in addition are charged for the use of metres. The President was unfortunate in the mention of New York, where he said that coal oil fuel was cheaper than here. There is, however, no such difference as to account for the lower price of gas in New York. In that city there are several companies who supply gas at 65 cents per 1,000 feet. The gas pipes are distributed through houses free of expense to proprietors, and there is no charge for metres. The larger companies, such as the "Consolidated," are taking contracts for years at that price, and the expectation is

that, with competition, the price in the near future will be still lower.

In Toronto the charter of the Gas Co. provides that, when the profits exceed 10 per cent. on the paid-up capital the price of gas shall be reduced to conform to that limit. It is contended in that city that if the books of the company were properly kept that a still further reduction could be made, and the agitation for a 70 or at least 80 cent per thousand feet rate is being clamoured for. The shareholders in the Montreal company are entitled to a fair remuneration on their investment. The last dividends paid on capital stock, not its present market value, was about 9 per cent. At the time the charter was granted 8 and 10 per cent. was generally expected from such investments, but such rates are things of the past as the market prices of stocks generally abundantly prove. In the case of the Gas Co. most of the shareholders are residents of the city, and presumably consumers of gas. To many of them cheaper gas would more than compensate for any reduction in their dividends. The shareholders in those cities where gas is so cheap receive dividends as high, in some place higher, than are paid here. If the difference is owing to the more costly method of producing gas here, the sooner the method is changed the better for all concerned. The charge for meters is very objectionable. The cost of a five-light meter is about 10 or 12 dollars and the company charges two dollars a year for its use, which is a pretty high rate of usury, being an average of over 18 per cent. per annum. We have eminent expert authority for saying that gas could be sold in this city at a lower rate and yield better returns to the shareholders. A high charge for gas lowers consumption, it prevents its being used in hundreds of dwellings and stores, while the cost of distribution is as great for a small supply as for a very much larger one. The cost also of manufacturing would not be proportionately enlarged if the production were much greater. These are facts established by the experience of large cities, so that we have reason to believe that were the price of gas in this city lowered it would be advantageous to the interests of the shareholders in the Gas Company.

A FORECAST OF THE "OPEN DOOR" POLICY.

Whether Chinese development will benefit the Western world, was recently discussed from the negative standpoint by an American writer. To this a reply was issued by a Chinese resident in California, signed "Yo How," and a second criticism, also by a Chinese, signed "Lim Boon Keng," appears in our New York namesake of 6th inst. A remarkable feature of this discussion is the great superiority in style, grasp of economic principles, and argumentative power of the two Chinese over the American writer. The contribution to the "Forum" of Yo How is worthy of the best economical authorities of England or France. The article which initiated the discussion is intended to show, that the development of China, anticipated as the result of the "open door" policy, will be disastrous to the industries of the United States. It is contended that when the vast myriads of China become engaged in manufacturing industries they will be able to produce goods so cheaply as to render American competition a hopeless struggle, unless work people in the States accept the same nominal wages which are regarded as sufficient in China. The Chinese Em-

pire would then become an exporter on a vast scale, instead of, as now, an importer of Western products. The author says: "The effect of opening and awakening China will be, probably, to bring disaster upon Western industrialism." In this predicted disaster Canada would share, so that the question is of direct interest to this country, but chiefly so to Great Britain.

The main support of this prophecy rests upon the assumption, that while China was developing her industries the Chinese would retain their conservative habits of living. While producing more goods, it is alleged, that they would consume no more than at present, which is declared to be the minimum of comfort, of necessities, and of luxuries in diet, in clothing, in domestic equipments, in everything indeed upon which more civilised people expend largely. The assumption that industrial development in China would have no effect upon the habits of the people by expanding their requirements is contrary to all experience, as it is not in harmony with the basal facts of human life. If greater industry will bring the Chinese no greater comforts or luxuries, why should it be expected they will work harder when their social conditions will not thereby be improved? The theory is irrational.

Mr. Yo How argues with admirable clearness, that as the productive powers of a nation develop so as to enlarge its exports, there inevitably comes an increase of the home demand for the goods it is producing, as well as for those of the countries to which its goods are sent. Workmen who manufacture clothing for export will not be content to be deprived of such articles. The more wages they earn by making goods of this class the greater will be their consumption of them, and the more ambitious they will be to enjoy all the other conveniences, comforts, and luxuries of a higher civilisation. The wage fund of China cannot be enormously enlarged without proportionately increasing the domestic expenditures of the people. The more the income of a country from its exports the more it has to spend. If all a nation's exports could be paid for in money, the imports of such money would create accumulations of it to such an extent as would necessitate some outlet, or, it would fall in value until capital would become so much a drug as as to be not worth a struggle to acquire. Mr. Yo How points out, that if the exports of China had to be paid for wholly in metallic money, not by imports, the money would have to be silver, as she exports gold, having no use for this metal, while of silver imports she has no need, having a native supply more than ample for all her requirements. Thus the strange situation would arise of China sending vast exports to other nations who would have nothing to pay for them which would be acceptable to their Chinese creditors! This is an inconceivable situation, yet it would necessarily arise from the conditions predicted to be the consequence of the "open door" policy leading to such a development of Chinese industries as would make that Empire a peril to the Western world. The reply of Mr. Yo How is a charming specimen of dialectical skill in reducing an opponent's argument to an absurdity.

Mr. Lim Boon Keng, is a graduate of Edinburgh University, resident at Singapore. He addresses himself to a disproof of the alleged ossification, as it were, of Chinese habits. His degree alone is significant evidence on this point. He declares the changes of fashion in Chinese dress to be frequent, but they are not observed by Europeans, just as the changes in the dress of Europeans

are indistinguishable to the Chinese. We are all familiar with the fact that the changes in our fashions are very limited. There are certain types of dress and ornament upon which changes are rung as on a peal of bells. The female eye revels in the fascination of fashion changes which are not even visible to the male vision. The latest novelty, for instance, in female attire is an exact reproduction of what was all the rage fifty years ago. In a certain male garment the latest style is also a copy of what was worn early in this century, and much earlier. The portraits of Cromwell show him in a suit that would excite no remark in our streets to-day. Dr. Keng points out, that the embroidery alone on a well to do Chinaman's coat, or sacque, costs as much as would buy two dress suits in the States. Very frequent and marked changes in so costly an article are not to be expected.

To the assertion that, the Chinese are so parsimonious as to have no ambition to improve their appearance in dress, or their domestic surroundings, therefore as not likely to become importers of foreign goods, he replies, the Chinese are human beings, with the universal instincts which lead all men and women to imitate their betters, and to obtain all they can of the comforts and pleasures of life. Hence, he asserts, the Chinese of all classes are ever striving towards a higher plane of expenditure. He gives a list of European, or American made goods found in the houses or in the possession of Chinese who are able to buy them. Amongst these goods are foreign-made head gear, underwear, tweeds, cotton goods, carpets, carriages, harness, furniture, glasswares, toys, cutlery, preserved fruits, ships, machinery, medicines, books, implements, weapons, etc., etc. He asks, why should we expect the Chinese to adopt our habits and ideas any more than they expect us to adopt theirs? He humorously points out also, that the Chinese show no objections to "taking to wife the daughters of white men," which has been done even in this city. From all these facts he concludes that, the Chinese when the "open door" policy prevails, "will make proper use of their opportunities and their means."

We have read with great pleasure that the Chinese in the Straits and Malay Peninsula have given, besides many smaller ones, two of \$10,000, and one, \$15,000, subscriptions to the British Patriotic Fund. Dr. Keng is convinced that China will, in time, be a great manufacturing country, so much so as to show that a "bad bargain" was made by the "open door" policy. Against this forecast we are disposed to regard Mr. Yo How's economic argument conclusive in support of the position, that, the development of a nation's productive powers involves the equal development of its capacity to consume and its demand for, imported goods. China is looming up as a powerful factor in the economic and political conditions of the next century.

WITH THE RETAILERS.

From time to time there is read in the commercial news items, when treating of business failures, the fact of many entering the commercial field with the firm conviction that all the knowledge needed to insure success was that they should buy at wholesale price and sell at retail. It may safely be said that of all the retail houses established within the past decade none of the owners but were already acquainted with this "blanket" reference, which seemed to completely cover the case of

each young man who had failed, from whatever cause. But what of the mystery it left behind, but did not reveal? What more was there, besides buying and selling in the above-mentioned manner, necessary in order that success should be achieved? This question arises in the mind of every prospective merchant, and if there is any mystery about it to be afterwards dearly purchased it is only right that it should be given out. If there are any set rules governing the proper conducting of a retail business with which the clerk of to-day, the probable proprietor of a year hence, may not be familiar, the sooner he becomes acquainted with them the better.

A merchant who had long been successful in conducting a general store claimed to have always adhered to the following scale of profits: In dry goods he divided invoice cost, without reference to discounts, by three. This one-third he added to the invoice price, which gave him 33 1-3 per cent. profit on the goods sold, or 25 per cent. profit in counting his sales from the money taken in. For instance, a piece of dress gingham bought at eight cents per yard would be retailed at eleven cents. Hosiery costing 20 cents would be marked to retail at 27 cents. Gloves costing \$1 would be marked \$1.35, etc. In higher-priced dress goods, small notions, etc., a larger profit would be added, while in prints, cottons, etc., a smaller margin would be looked for, thus equalizing the above scale. In shoes and men's furnishings the same guide was used. In groceries the figure 4 took the place of 3, thus reducing the profits. In this large assortment, however, many goods were sold at a higher margin to equalize the profits lost on sugar, flour, soap, and a few other lines. But these two simple guides always governed his marking for retail, and, keeping his expenses down to the lowest possible level consistent with the proper running of the business, he didn't become a millionaire, but he succeeded, and retired comfortable after a period of 23 years in business. One other point which claimed constant care was in selling goods on credit. This man admitted losing many sales by refusing credit where any doubt existed as to payment. He worked on the belief that the person who unworthily solicited credit was never offended at being refused, but rather seemed to regard his store with more respect because it was being conducted beyond the encroachments of irresponsible customers. As time went on there was less credit asked for from the reason that cash transactions with questionable traders never called for that freedom which is always a natural outcome of free crediting.

Many retailers do not countenance the placing of a set amount of profit, basing their argument on the fact that many goods are picked up at prices which admit of a profit equivalent to the cost, or what costs 25 cents will sell for 50 cents. It is further claimed that were certain lines of goods sold at a profit of one-third it would work injury to the store and not cause as many sales as if 50 or 60 per cent. were exacted. As there are no real guides in such cases, the locality or its inhabitants often making a difference in what should be the best selling price of a popular article, it would not be wise to allow any certain percentage to entirely govern. But judgment is always to be used and, in having an admitted fair margin as a guide, profits can easily be adjusted to equalize it. The great danger in placing too much profit on articles secured at a bargain and really worth more money is that in the majority of cases competing dealers have also secured some of the same goods at a similar price. Should one offer them for sale at double profit,

the other content with the regular margin and whatever advertising would accrue, it is plain to be seen that the latter would receive the greater benefit.

The prospective merchant will here be given an insight into many of the interior workings of the general store proprietor. Beyond those treated there is another necessary care to be always observed. A set of books should be correctly kept whereby all accounts can be verified, all payments referred to, all purchases entered and all petty expenses kept track of. No man should be anxious to do more business than he can properly manage and have governed correctly in every detail. He should not attempt to open a shoe department in addition to his drygoods stock unless he can feel he is free to give the new business a necessary part of his time. Otherwise the attention given the former will be at the expense of the latter, while he is to some extent unable to watch over both. Necessary help is always to be obtained, but it is nevertheless desirable to keep track of each department to the extent of noticing at once what customers might afterwards observe, and have any and all hindrances to business adjusted without delay.

THE MARCH FIRE LOSS.

The fire loss of the United States and Canada for the month of March, as compiled from the daily records of the New York "Bulletin," amounts to \$13,349,200. The following table exhibits the losses by months for the first three months of the years 1898, 1899, and 1900:

	1900.	1899.	1898.
January	\$11,755,300	\$10,718,000	\$9,472,500
February	15,427,000	18,469,000	12,629,300
March	13,349,200	11,493,000	7,645,000
Total	\$40,531,500	\$40,680,000	\$29,747,0000

During March there were 242 fires of a greater destructiveness than \$10,000. The principal losses were these:

Philadelphia, Pa., several department stores . . .	\$700,000
Lead City, S.D. various	500,000
Pontwater, Mich., furniture factory	225,000
Flint, Mich., wagon works	200,000
Philadelphia, Pa., insulated wire factory	200,000
Baltimore, Md., clothing store and other	200,000
San Francisco, Cal., flour mill and other	200,000

It will be noted that the March losses exceeded those of the same month in 1899 by nearly \$2,000,000. One feature of the large fires, which bears heavily upon fire underwriters, is that the property destroyed was in nearly every case fully insured. The total for the first quarter of 1900 closely approximates the figures for the corresponding period of 1899. The current year will probably witness the withdrawal of a number of fire insurance companies from the United States, as some are already commencing to stagger under the combination of heavy losses and inadequate rates.

AN ARCHITECTURAL SNARL.

The Parthenon at Athens has for centuries been esteemed perfect in proportions, and of unrivalled beauty. But, if when Pericles was erecting this temple, there had been a daily press at Athens, there would have been some carping criticism of it published by a disgruntled local architect. The proprietor of this Journal has nearly

completed the erection of a large structure to be let in suites of apartments, the lower storey being laid out in stores. For the convenience of the tenants, and their visitors, as well as for the public, a portico has been erected extending over the sidewalk, opposite the main entrance—as is the habit of porticos. Permission to build this portico was given by the city authorities. It invades no public right; it is not open to any criticism from an architectural standpoint; nor in the slightest degree is objectionable in any sense. A critic whose biliary apparatus is out of order for lack of spring medicine, has published, in a contemporary, some snarling remarks on this erection. He calls it, "a new thing in city architecture for a portico to be built extending over the sidewalk." The novelty is not apparent, for, within a stone's throw, is a similar erection on a leading thoroughfare, and in other parts of this city are even more extensive erections of this class. In the States, in England, and Europe there are thousands of porticos in front of large hotels and theatres. In some cities, as in Bologna, for instance, rows of stores are found under an extended portico, which in all cases are found to be an appreciated convenience. Their utility is shown by the erection of temporary ones in front of buildings where numbers of carriage guests are expected at a public function. The rural mind of the critic seems, however, to have been disturbed by any architectural novelty, as he deems it, being introduced into Montreal. Probably this incapacity to march with the times accounts for one architect having so much spare time that he has to fill it up by contributing periodically a column of snarls to the daily press. He felicitates the proprietor of the building in question, on "an invention by which he is able to appropriate the public property to the comfort of such as commit their comfort to his keeping." We say nothing of the grammar of this sentence, for of grammar there is no sign, and how can we criticise what does not exist? But we recommend the critic to avoid exposing his illiteracy in the press; he should build a portico over his sentences to cover them up. He should learn a little more of his profession so as to avoid twice calling a portico a new "invention," after it has been known to architects for several thousand centuries. But the "invention" did not, as he says, enable an appropriation to be made of public property, as the right to erect it was formally granted by the owners of the property, namely, the City Corporation. He sneeringly asks, "Why should not every one make a portico over the sidewalk, what a comfort it would be to citizens—sunny days, rainy days, even windy days?" We do not see any reason, if the city authorities are willing to grant permission and tenants and proprietors are satisfied to be under such a shelter. An extended cover over sidewalks, with glazed floors, has been frequently proposed and our architectural critic may, some day, find employment just equal to his capacity, in making the working drawings of the pillars, floors, and railings, of such a new "invention," as has existed for centuries in some cities. Our attribulous critic speaks of the new building as "lean and lofty." Compared with some modern structures it is neither lofty nor lean. In New York is a magnificent building 29 storeys high, its frontage is 200 feet, and depth 23 feet, and height 500 feet, or 60 feet more than double the height of Notre Dame Church in this city. The depth is 11.50 per cent. of the frontage, and 4.60 per cent. of the height. In the building criticized, or

rather snarled at, the depth is 18.60 per cent. of the frontage, and 32 per cent. of the height. That is, the structure spoken of as "Jean" has exactly seven times the depth, in proportion to height, of the New York building. Compared, indeed, with many buildings in New York and Chicago the new apartment house in this city is very low indeed in proportion to its depth, being therefore rather "stout" than "lean," and lacking in elevation rather than "lofty." But "Passim," as our censor dubs himself, is evidently one of the class of professionals who, in early life, got into a narrow rut, out of which he has not had the wit to emerge, from which he watches younger and abler men pushing ahead to success. But he need not call upon the public to witness his chagrin by exposing it in a daily paper.

VAIN RESOLUTIONS IN PARLIAMENT.

The practice of introducing resolutions for debate in the House of Commons merely to afford some member an opportunity for airing his views on an abstract question, is becoming much too common. A large amount of time was taken up last month by such vain resolutions. Members seem to imagine the House is a political debating club. The larger part of the speeches on the Budget had no direct bearing upon any fiscal question before the House. The Chamber indeed was converted into an ammunition factory for preparing stores of powder, shot, and shell for the coming election battles. One of the vainest of vain resolutions was introduced by Mr. John Charlton, who, only a few nights before, had made a lengthy speech condemnatory of time being wasted by long speeches. His resolution would have been appropriate in the British House of Commons, but at Ottawa was a merely academic one, he might as well moved that the execution of Mary Queen of Scots was not justified. It was apropos of nothing practical; as it merely declared that, in the opinion of the Commons of Canada, it would be unwise for Great Britain to establish "a preferential tariff in favor of the food products of Canada." As Great Britain has never considered such a proposal, it was bordering upon impertinence for the Canadian House to anticipate such a tariff being suggested by giving the British Parliament advice on the matter. When a preferential tariff in favour of Canada is laid before the British Parliament the members will be able to deal with it without Mr. Charlton's advice; it is their business, not his. What should we in Canada think of a resolution being introduced into the English House of Commons advising Canada to adopt a certain form of tariff? There is no chance, however, of such a folly being perpetrated, as it would be received with a universal shout of derisive laughter. Such vain resolutions, besides wasting time and therefore adding to the expenses of the Session, lower the dignity of Parliament, and place the House of Commons of Canada in a most unfavourable light before the people of Great Britain.

The phrase "preferential tariff" is not well chosen to designate the arrangement suggested by which Great Britain would place a duty on food products; chiefly on wheat and flour, imported from all other countries than Canada and the Imperial possessions generally. Already our food products enter the old land free, therefore England has nothing to offer us in that respect. Under the proposed arrangement this would continue to be the case so far as Canadian imports into England would be con-

cerned, that is, our goods would not be subject to any tariff. Any "tariff" implies duties to be paid, there is no tariff where free trade prevails. Were the proposed change to be made by England, American, Russian, and Argentinian food products would be under a tariff of duties, but those of Canada would be not in that tariff at all, consequently the tariff would not be "a preferential one in favour of Canada." What the more correct term would be we do not say. But, American, Russian, and Argentinian authorities would soon discover a phrase for it which would not be complimentary to Great Britain and the people of England would promptly dub any import duty on wheat and flour, a "bread tax," a term which would quickly consign such a tariff to oblivion. Canada will not be able for many years to add largely to her exports of food. The sudden expansion of her productive capacity equal to the supplies imported by Great Britain, as the result of a tax on those sent from other countries, is a chimera hardly worth combatting. It is most unreasonable to suppose that the British people will go on for years paying a "bread tax," solely for the purpose of helping to develop the food productive capacity of Canada, especially when an impost on the wheat and flour sent from the United States would inevitably lead to considerable friction between the two countries, which would lead to reprisals in some form that might be very injurious to this country.

MR. JAMES H. BREWSTER.

On the death of the late Mr. Bennett, manager of the Scottish Union and the Lion Fire Companies, it was expected that his successor would be Mr. J. H. Brewster. This anticipation has now been fulfilled. The appointment is very highly approved in fire insurance circles, where Mr. Brewster's ability and high character have long been recognized. Mr. Walter Kavanagh is the much respected local agent of the Scottish Union.

DEPARTMENTAL STORE RISKS.

Attention has been drawn to the extreme gravity of a fire breaking out in a departmental store, by the burning of one in Newark, New Jersey. The building and its equipments were regarded as a model risk, so well was it built, and so carefully arranged, and so well managed was the establishment. Recently a fire was discovered immediately after the store was closed for the night. An inmate was nearly burnt to death. In a few minutes the entire contents were a mass of ashes, and the building a complete wreck. The fire nearly obliterated a large block, and other departmental stores in the district had a narrow escape. An observer says: "If its ceilings had been festooned with shavings from end to end, and shavings had been heaped along its counters, and on its shelves, the fire could not have done its work more quickly." Yet this store was regarded by underwriters as an exceptionally good risk! It is obvious that an open area like the floors of a departmental store afford a free run to a fire which breaks out at any point. It is equally obvious, that the stringing of highly inflammable goods, such as laces, light trimmings, and other flimsy dry goods, along wires or rods stretched out for a considerable length, would cause a fire to spread rapidly, like a train of gunpowder. Were a fire to break out in such a place when crowded with customers, there would probably be a serious loss of life.

THE NEW MINES ACT FOR ONTARIO.

A bill has been introduced into the Ontario Legislature to amend the Mines Act. The Honble. Mr. Davis when he laid the Bill before the House said: "The most sanguine estimates yet made of our mineral wealth fell far below the real wealth which our Province possesses in its mines. There were indications from every quarter that we were on the threshold of a wonderful development. So far as iron was concerned, the industry was showing great activity, with a large smelter in Hamilton, another at Deseronto, and another in course of erection at Midland, and plans for still another at Colingwood. Arrangements were also being made for one at the Sault. These were indications of the turning of capital toward the iron industry of the Province." At the Sault there was a large manufacturing concern in process of erection for the purpose of refining nickel and making nickel steel rails. In Hamilton there was a similar project. The Government were anxious in their changes in the law to do all they reasonably could toward the treatment and refining of ore in our own country. They proposed to abolish all royalties. At present certain lands were liable to royalties, others were free, while a third class had a different royalty. No royalty money had ever been collected under the act, and it would be some time in the future before revenue would be derived from it; yet it was contended that the land's liability tended to discourage capital investing in the industry. The Province had received no benefit from the royalty, and no harm could come from revoking it. The House would be asked to grant power, which could be placed in operation by proclamation, for the purpose of imposing a mining tax upon the ore mined throughout the Province. This was so framed that the different headings, and discretionary power, when approved by the House, would be taken, by which certain ores would be placed under the operation of this act. The steps to be taken toward establishing industries in the Province were not intended in any way to interfere with those already existing, but the discretionary power was to be exercised at the proper time, so as to assist in having the refineries placed in Ontario, and at some time in the future to impose a tax for revenue. In keeping with the popular sentiment of the day, and with a view to the probable use of nickel steel for the British navy, there was a preference in favor of ore sent to any other colony or to Great Britain to be refined. The proposition is to remove all royalties and put all lands on the same level, and in the future apply a tax if it is thought advisable. Where the refining is done in Canada the tax may not be collected or it may be remitted. That is a proposition of importance in connection with the general policy which has been laid down, to give every encouragement to mining development and allied industries within the Province of Ontario.

THE SAM SLICK TRICK APPLIED TO PIANOS.

The story is familiar of the pedlar of clocks who used to visit farm houses, in each of which he left a clock, by permission, for a few days. When he called for it he frequently found the family to have become so accustomed to using the clock, they were desirous of being its owners. So, without soliciting orders, this cute pedlar did a large business in clocks. One of our uptown piano merchants appears to have struck out the same idea

or to be imitating the famous Sam Slick, clock pedlar. He is, or has been, sending out pianos for delivery at houses where occupants had given no order for an instrument. In some houses the piano was received by a domestic under the impression that it had been sent up by the master, or the wife gave it a welcome as an unexpected present. There may possibly have been an odd piano sold to a person to whom it had been delivered on the Sam-Slick-clock system, but we doubt it, as the purchase of a piano is too rare an event in any house to be conducted in such an off-hand manner. We have heard of unauthorised advertisements being inserted in newspapers in the hope that, at least, something would be paid for them. But any newspaper adopting such fake tactics soon gets exposed and discredited. The leaving of any article at a dwelling to secure a chance of its being accepted and paid for is a style of doing business which is not creditable to a merchant. It is more likely to do his trade injury than benefit, as any person into whose residence a piano has been taken under a misapprehension cannot fail to have been very much annoyed by the trouble given by its reception and subsequent removal. People will talk to their friends and their account of such an incident would be anything but a good advertisement for the trader who had acted so audaciously.

A. U. S. PARALLEL TO THE VILLE MARIE.

A fraud has been exposed in connection with a bank in the United States which bears a striking resemblance to that effected by Lenieux on the Bank Ville Marie. The American case differs in one respect which shows how necessary it is for directors, or other officials who examine the statements submitted for their inspection, to do their work thoroughly. The cashier of the Merchants National Bank, Rutland, Vermont, made advances to a piano firm to extent of \$145,000 on doubtful security. As the loans were unauthorized by the Board he kept the directors in entire ignorance of them. The borrower appears to have known this, and he declares, as was pleaded by Baxter's counsel, that he thought the money lent him was out of the cashier's private funds, or funds held in trust. The directors had a list of the loans placed before them monthly, and the notes recorded thereon they duly called over and checked by the list. The total of the list was, however, falsified, as it included the unauthorized loans. Before the list was added up by another officer the cashier altered the items so to make the total come out correctly. If one of the directors had tested the casting, the fraud would have been discovered in its initial stage. But the Board took for granted, that the list was correctly cast, and the cashier finding that the examination of it was defective in this vital particular, went on increasing the concealed loans.

This trick was deemed liable to be discovered by the State examiner; so, when he appeared, a number of forged notes were placed before him to make the total of the list correct. After this was practised for some time the inevitable discovery occurred. Had he known that the directors did their work of examination thoroughly the cashier would not have presented them with lists having a fraudulent total. The bank is now closed for an investigation to be made, the necessity for which must be a source of very painful self-reproach to the too easy directors.

Members of a Board are apt to regard one of their colleagues who insists on testing the accuracy of statements placed before them as too "pernickity," and even a nuisance. At the annual examination of the cash and securities made by the directors in an English bank, a bag of copper coins alleged to contain money to the value of £2 10s 0d, was hauled on the table. All the directors but one wished to pass this item without testing, as it was no slight task, and a dirty one, to count some 700 pennies and half pence. The "pernickity" director called for a pair of scales, he then counted out coppers to value of half a crown, the whole bag was then weighed, and as it was found to be 20 times the weight of the small sum counted, the item was passed as "examined and found correct." That was thorough work, and though it was laughed at, affords an example of the spirit which ought to inspire all examiners of cash, securities, or statements.

TWO AMERICANS ON THE BOER QUESTION.

Mr. Ralph, a prominent American journalist, now in South Africa, recently sent home a description of the Boers, from personal observation, which far exceeds any before published as a revolting picture of the habits and the character of those people. He regards them as only one remove from absolute barbarism. They have no respect whatever for human life; for property; for formal obligations; or for the decencies and amenities of civilization. In spite of their vaunted piety, he says the Boers are licentious, untruthful, revengeful, brutal. This description is doubtless highly coloured, but it only groups upon one canvass what has been painted by other artists in less comprehensive pictures. A more carefully prepared and more thoughtful statement is the work of Mr. George F. Becker, United States Geologist, who has lived in the Transvaal, who writes in the "Forum" on "Rights and Wrongs in South Africa." He gives a judicial sketch of the relations of the British Government with the Boers in the past, in which he shows both to have been far from faultless. He makes it quite clear from official sources that the Boer authorities distinctly pledged themselves to accord full citizenship to British and other settlers by the Convention of 1881. In that State paper it was agreed that all bona fide, white immigrants should have the same rights as the Boers. Mr. Kruger emphatically stated that in the Transvaal no difference in privileges would exist between British and Boers. Then, however, the gold fields were not opened, and when they were the Convention was broken "by special taxes being levied on the British; by public meetings being forbidden; by freedom of the press being denied; by education in English being refused; by attainment of the franchise being made impracticable." Such is an American's view. He declares that, "The Boers are fighting for race domination; for the enthralment of industry; for the maintenance of semi-civilization; for freedom to deny freedom to others; for the right to be uncivilised and as tyrannical as they choose." "The British, on the other hand, are fighting the battle of civilization; for an honest interpretation of the Convention established with the South African Republic; for ideas most dear to the American heart—ideas for which, under analogous circumstances, the United States would fly to arms."

The result of the war is predicted to be, "greater freedom and better government for the Boers and the closer knitting of the British Empire." For all which reasons an

appeal is made for the people of the United States to give "moral support and cordial good wishes to the British." Mere abuse of the Boers, though truthful, we do not regard as of value. But the dispassionate, judicial statement of the "Rights and Wrongs in South Africa" we have quoted from, cannot fail to make a deep impression upon public opinion in the United States, where it is of supreme importance there should be a friendly feeling towards what is their "mother country" as well as ours.

COLD STORAGE FIRE RISKS.

One of the oddest features in the fire insurance business is the burning of barns used for storing ice. Such buildings, incredible as it seems, do frequently burn, a poor season adding to their inflammability. Another curiosity of fire insurance is the cold storage risk. For a building devoted to the manufacture of cold air to develop a fire seems indeed almost a contradiction of terms, but even artificial cold cannot be produced without apparatus which is associated with heat, as power is needed and power and heat are closely correlated. The "Insurance Monitor" says that the city of New York has taken advance ground in providing a compulsory clause to be used in policies covering what are known as cold storage risks. This compulsory clause provides that the companies shall not be liable for damage caused by the impairment or damage of currents of cold air resulting from fire in any other building than the one in which the property is insured. It is so palpably to the interest of the companies to limit their liability that it is one of the strangest features in fire underwriting that the question has been allowed to remain in abeyance so long. There are probably one hundred risks in that city (insured by companies, without any limitation of liability,) which are subject to loss from a conflagration in a single refrigerating plant in what is known as the "grocery district," and as we have before stated, this feature is even worse in Boston, but, owing to the local circumstances, nothing seems to have even been attempted in that city. There is a similar question pending in Chicago, which, we presume, will be disposed of at an early date. This device or method of refrigerating of buildings at a distance is so convenient, and so easy, and probably so cheap, that it will explain the increased liability to the great majority of insurance companies when losses occur. We trust there will be a uniform treatment of the question, and that the companies may have some show for their money when fires occur in one portion of the city, and which find themselves liable for damage caused by the destruction of cold air currents in a building two or three blocks distant from said fire. The work inaugurated in New York deserves imitation speedily in all localities wherever cold storage system exist.

LICENSES FOR ELECTRICIANS.

A bill is before the Legislature of New York State, which, if passed, will necessitate all workmen employed in wiring a building for electric lighting, or in repairing such wires, to pass an examination by a board of experts. Those who prove their competency for such work will be licensed by the State, and those without such licenses will not be allowed to place or repair wires. The principle underlying such legislation is already recognized as sound, as necessary to be observed in the public interest, it is the principle which justifies the restriction of the practice of

medicine, the sale of drugs, the calling of a plumber, to those who have given evidence of their competence for such occupations before official examiners. The protection of property alone from the risks incident to its being placed in the hands of those incapable of taking due care of it cannot be regarded as a matter for governmental interference. But, when human life is likely to be jeopardized by the ignorance of workmen it is in accordance with modern ideas that the State should afford some protection against this danger. Now it is admitted that numerous fires have been caused by electric wires having been unskillfully laid, by being placed by those who were not familiar with the requisites for safety, or, unable to do the work necessary to ensure safety. Fires so originated have caused the sacrifice of human life, consequently the argument appears well sustained in support of legislation requiring electricians to be approved and licensed by a board of experts. Underwriters are deeply interested in such a movement for they have suffered heavily from fires caused by defective electric wiring. The owners of buildings also have large interests at stake in this matter, and have a clear right to protection, as the craft of an electrician to the public is quite a mystery. Even builders, and some architects even, are unable to tell whether the electric wiring has been done with sufficient skill to obviate all risk. As the underwriters are organized they would do themselves and the public a great service by moving to secure legislation such as indicated.

THE NEW YORK STATE LEGISLATURE

The legislative chambers of the State of New York have adjourned, and Governor Roosevelt has expressed his satisfaction with what was done last session. As was expected, no action was taken towards bringing the \$62,000,000 enlargement of the Erie Canal question to the popular vote, owing to this being the Presidential election year. A vote for \$200,000 for a further survey of that work was proposed, which was vigorously opposed by some of the members, who regarded it as a throwing away of money on "a played out concern," and because, as one legislator said, the canal was "no good anyway." By dint of party and other pressure the Governor succeeded in having the vote for the survey agreed to and in due time the canal will doubtless be enlarged as he advocated. Canadians may as well take a note of that and be prepared for what will follow in time, but the time will not come for some years.

ADMIRAL DEWEY AS A PRESIDENTIAL CANDIDATE.

The Republican and Democratic managers in the States have been terribly flustered by the appearance of Admiral Dewey in the field as a candidate for the presidency. As a politician they did not know until a week ago, whether he was "fish, flesh, or good red herring." The hero of Manila did not know himself on which side of the political lines he stood. Some time ago he said he was "a sailor, not a politician." During this month he was frank enough to say, "I think it does not require much ability to be President of the United States." He went on to affirm that the President was little more than a registrar and echo of the acts of Congress. Such a contemptuous estimate of the presidential office may, or may not be justified, but it exposes the Admiral to the retort that he evidently regards himself as a man of mean ability, in a political sense. Certainly such frankness was very like a sailor's characteristic imprudence and simplicity. Admiral Dewey at Manila simply pounded the enemy's fleet into matchwood because of his overwhelming armaments. He will find the forces under McKinley and Bryan in a very different position to

USED ALL OVER THE WORLD.

Melbourne, 1883—
1st Award.
Adelaide, 1887—
1st Award.
Barcelona, 1888—
1st Award.

Dinedin, N.Z., 1890—1st Award.

JOHN SHAW, SHEFFIELD.

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OF THE FINEST QUALITY, FOR
MINING, PLOUGH ROPES, INCLINES.
Special Flexible Steel Ropes for Cranes, Hoists, &c.
TRAWL WARPS, SHIPS' HAWSERS.
Copper Rope and Tape Lightning Conductors.
Electro Gilt and Silver Picture Cord, Copper and Galvanized
Wire Sash Cords, Patent Lockwedge Fencing, Gates, Hurdles, Iron
Fencing, &c.

those he annihilated. They know the ropes far better than he does; they have vast stores of ammunition; and the men behind the guns of the old parties are veteran artillerymen; while he has everything to learn as a party leader, and is wholly without the organized, and trained forces so essential to success. Admiral Dewey should have taken his popularity at the flood and offered himself for election when he was being worshipped as the greatest naval hero ever known. That flood has ebbed, leaving him stranded on a shore of popular indifference. He will, however, split both parties to some extent, as there are enough electors unattached, who will vote for any third candidate, to give trouble to both the two great parties. The coming presidential election will be made decidedly more interesting by so notable a figure as Admiral Dewey's appearance. He has no policy, no principles, and, by his own confession, no ability for the position. He, in plain words, asks the American people to make him President solely because he destroyed the Spanish fleet at Manila. Such a claim sounds highly peculiar to be made at the close of the nineteenth century in a country which boasts of being in the van of intellectual progress and civilisation.

"There is a tide in the affairs of men,
Which, taken at the flood, leads on to fortune;
Omitted, all their voyage of their life
Is bound in shallows, and in miseries."

The gallant Admiral will, we believe, have time to reflect on this—outside the White House, in a sphere where he will realize that, for him, "the post of honour is a private station."

COMMISSIONER PAYN ON FIRE INSURANCE.

The Insurance Commissioner for the State of New York has the following comments on the fire insurance situation in his report for 1899:

"The statistics presented in this report indicate that the results of the fire insurance business for the year 1899 have been disastrous to the insurance companies as a body, and had it not been for the appreciation in the market value of their securities since the date of my last report, the loss would have been still greater than the tables show.

"Twenty-six New York companies, sixteen companies of other States, and four foreign companies of other countries show respectively an excess of fire premiums received over

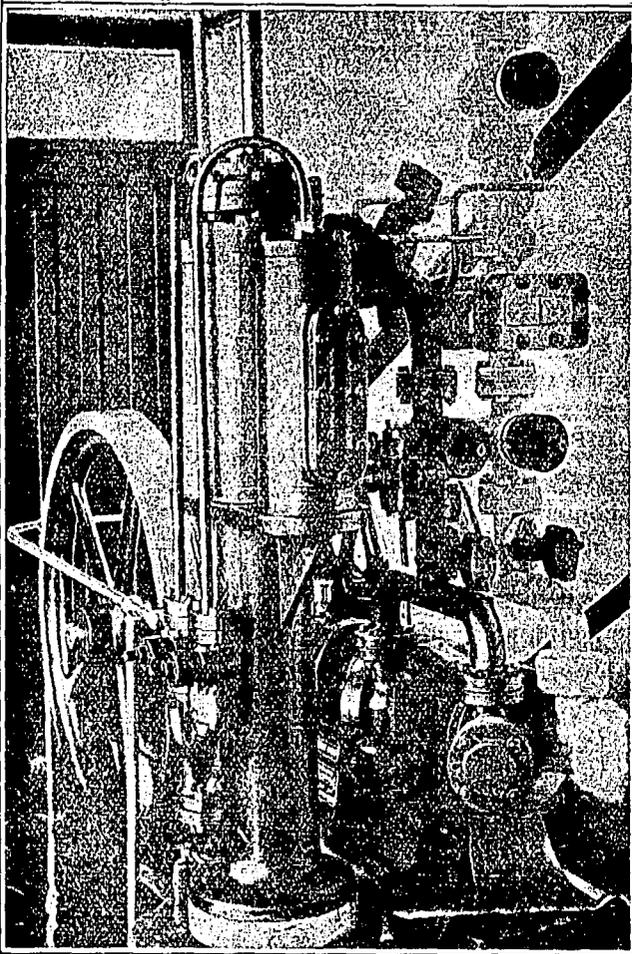
fire losses incurred and estimated expenses of \$278,806.31, which, deducted from the above amount, will give a net excess of fire losses incurred and estimated expenses over fire premiums received of \$5,070,121.65.

"In looking for the cause I found that the fire losses throughout the entire country in the companies reporting to this department have been increased during the year by no less a sum than \$14,466,441. Further examination shows that, comparing the business of 1896, 1897, 1898, and 1899, the average rate of premium charged for each \$100 of insurance by all companies, reporting on their entire writing in the United States, has materially decreased from year to year.

"In my opinion the creation and maintenance of boards of underwriters, organized for the purpose of preventing fires by the offering of reduced charges for improvements, is not antagonistic to the interest of property owners. It is a significant fact that the fire losses in the city of New York, within the limits of the old city, which for the calendar year ended Dec. 31, 1897, amounted to \$3,010,804.03, and in 1898, to \$4,147,639.59, during which periods a tariff of rates was in operation, have more than doubled since the suspension of the tariff. For the twelve months ending Dec. 31 last, in this same district, with a suspended tariff, the statistics of the fire patrol of the city of New York show losses of not less than \$10,000,000."

THE PRINTING TRADE TO-DAY.

In no trade has the advancement of modern thought and ideas had such manifest swing as in the "art preservative." "Times are not what they used to be," is an old saying, which is especially applicable to the case of the printer. So rapid has been the march of progress that it seems but as yesterday when we heard the clatter of the old iron press, with its laborious working, its slow rattle of what is now termed "old iron" doing its daily duty and earning its share of the rewards of labour. The hand worked press has been supplanted by one which is thoroughly modern in all its appointments, capable of doing a vast amount of work, with a minimum of human labour, so perfect in its intricate adjustments that it seems almost as if the ideal had been reached. Yet we hear of improvements, such as not only appeal to the heart of the pressman, but also to the pocket of the employer. The progressive employer knows full well that he must be up to



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the times by adopting machines that will aid him to turn out neat work in quick time. We are living in an age of inventive genius. We have solved and passed the problems of the past as mile-stones and are going forward, reaching out after unknown victories. This age of research and mechanical skill has affected the printer in all his interests, it has made its mark on the press-room; the composing room and in the bindery. The ideas which have materialized and affected the compositor alone have astonished the world. Who, a few years ago, dared to dream of machine composition? The printer? No; it was left to another to gain renown while he reaped the benefits. A Swiss, Ottmar Mergenthaler, it was who awoke the printer out of his apparent lethargy; it was he who mastered seeming impossibilities and stood gloriously the victor of the situation—holding the key of the door which opened up to the compositor a new life. The necessities of the times and pressure brought to bear upon the printer demanded a composing machine. Some more speedy way of getting types together was demanded. In the case of the newspaper the public called for more news. Some way had to be sought to meet this demand, and yet give as much profit to the proprietor. The Linotype solved the problem. In this invention we recognize the child of necessity. The compositor was turned from his ease. He left with a reluctance, but found employment at the keyboard. Men of experience and intelligence were needed to manipulate the keys of the typesetting machine. The compositor found his new occupation more acceptable than the old. It was but a weeding out, a sorely needed one. The best men remained while the others also went to "fresh fields and pastures new," leaving a more capable and intelligent class behind. In days gone by who among artisans was more thought of than the printer? Who more trusted? The printers of to-day are more intelligent than those of former times. They have kept pace with the times and are well in the lead in the industrial march. As to the question of wages paid in job printing offices, the really good workman can demand as much money for his services as was paid before the days of typesetting machines. Certain inefficient and bunglers in every trade who are willing to accept a low rate of wage, have some influence in de-

pressing the general standard. The man who really takes an interest in his work; who does his work with intelligence and skill will always command a good price for his labour. The business men of to-day demand work which is not only up-to-date as to rapidity, but which displays a high degree of neatness and skill. To meet this demand the proprietors of printing offices are willing to pay good wages to the right man. The progressive employer and the progressive employee, as a general rule, solve the wage problem satisfactorily between themselves. True it is that there are offices where a tendency to keep the wages low is practised, but these are usually places run on a small scale by small men and are virtually not on the same plane as the average printing office of to-day. The "Journal of Commerce" was one of the earliest to adopt machine setting, and is now set on a Mergenthaler of the most approved style. These machines may fairly be regarded as the supreme effort of inventive mechanical genius. Compared to them even a watch is crude. Their elaborate movements seem indeed to be directed by a living intelligence, and not, as they are, automatic save the force supplied by a belt operated by a dynamo, and a highly skilled operator who from a keyboard selects the types to be cast, as well as set in order ready for the press. The modern press is also a marvel of ingenuity. But the crowning mechanical triumph of the age is the typesetting and setting and type distributing machine.

MAPLE SUGAR.

The present season has not proved quite as productive for the manufacture of maple sugar and syrup as was expected earlier. It seems a pity that this enticing product of Canada's rural retreats in the closing month of winter, should be fraught with so much mystery regarding its genuineness as to greatly interfere with the demand. With the steady growth of city population and the gradual decrease of supplies for the manufacture of this delicate article, it is but natural to suppose that, were quality sustained, the price would greatly increase.

There are thousands in the cities who would gladly pay four times the price now asked if they were but satisfied

they were receiving pure maple sugar or syrup, and not fearful of buying three-fourths of cheap common sugar, or perhaps a trifle of honey and maple syrup mixed with the ordinary sugar of commerce and dealt out as the unadulterated production of the Canadian woods.

"BOBS" AND THE FLAG.

In reply to some inquiries for Pin-Buttons of Field Marshal Lord Roberts, and of the Flag, (Union Jack coloured) similarly mounted, we make the following offer, good till 1st May: Anyone sending us one new subscriber (prepaid) will be sent ten of Lord Roberts and five of the Flag. If preferred, other British generals in the present war can be furnished. For two or more subscribers a proportionate number will be sent.

RECENT FIRES.

Point Edward, Ont., April 5.—Public school house destroyed. Supposed to have caught from furnace. Loss about \$10,000; insurance, \$4,000.—Cypress River, Man., 5th.—Gowan Lock's carriage shop rooms, burned. Supposed incendiary. Loss, \$4,500; no insurance.—Winnipeg, 6th.—Brown & Rutherford's planing mill totally destroyed. Loss, \$18,000; insurance \$3,000 in Commercial Union, and \$3,000 in the Liverpool, London and Globe. Manufactured work to the extent of \$3,000, ready for shipment, was also burned; partially insured. Belleville, Ont., 6th.—Scantlebury's stationery stock damaged; insured. — Montreal, 8th.—L. Matte's grocery damaged. Loss about \$500.—Sherbrooke, Que., 7th.—Store house owned by F. Rider, at Smith's Mills, destroyed. Loss \$800; partially insured.—Montreal, 9th.—Tremblay's saw-mill almost totally consumed. Fire supposed to have started in some unoccupied sheds adjoining. Loss about \$20,000. The insurance on building was \$10,000, and on stock \$2,000, distributed as follows: On building—Royal, \$2,500; London and Lancashire, \$2,500; Commercial

Union, \$2,500; Northern, \$2,500. On contents—Norwich Union, \$1,000; Scottish Union, \$1,000.—Chatham, Ont., 9th.—Residence owned by Louis Drinkwiler, with contents, burned.—Cardinal, Ont., 8th.—The Edwardsburg Glucose factory totally destroyed. The total loss will aggregate nearly \$150,000. The insurance on the building, plant and stocks amounts to \$90,000, in which the following companies are interested: Phoenix of London, Union, Queen's, North British & Mercantile, Hartford, Guardian of London, Alliance, Atlas, Liverpool, London & Globe, Western & American Insurance Company of New York. These works were the only commercial glucose works in Canada, and supplies will now be drawn from the United States. The electric light plant was also destroyed and the townspeople have to revert once more to oil.—Tamworth, Ont., 8th.—Thos. Foley's residence burned. The contents were a total loss; cause unknown. Small insurance.—Ottawa, Ont., 10th.—Wm. Howe's brick block, and paint factory destroyed, also G. F. Kilt's stationery store and millinery shop of Mrs. O'Brien. Total loss about \$45,000, three-fourths of which would be on stock. Fully insured.—Brantford, Ont., 10th.—James Smith's barns and contents, Burch, destroyed, including 21 head of stock and other contents; partial insurance.

BUSINESS CHANGES.

Ontario.—Hamilton Hardware Co., Hamilton, business closed; W. H. Churchill, general store, Innisville, sold out; A. G. Smith, insurance agent, Iroquois, removed to the United States; Robert Banford, formerly of Lachute, Que., general mercantile business, Vanckleek Hill, opened business here; D. Stevens, planing mill, etc., Chesley, advertises business for sale; J. R. Ward, baker, Fordwich, commenced business; C. H. Cochrane & Co., teas, etc., Ottawa, commencing business; H. H. Arnold, general store, Athens, sold out branch store at Toledo; D. I. Miller, general store, Gore Bay, sold out to Jackson Bros.; J. Gray, general store, Rankin, sold out; G. Lee, general store, Toledo, started business.

Quebec.—The Empire Shoe Co., boots and shoes, Montreal, E. Mansfield and A. N. Tessier, registered proprietors; The Modern Bookkeeping and Check Book Co., St. Henri, started business; A. L'Allemand, hardware, Montreal, starting Departmental Store; L. J. A. Lambert, general store, St. Jerome, stock sold; A. M. Millward, grocer, Montreal, started business.

Nova Scotia.—J. B. Holland, millinery, Annapolis, started business; Troop & Forsythe, meats, Bridgetown, started business; Selina H. Kent, meats, etc., Halifax, sold out to Bessie Horn; P. Thibaudeau, general store, removed to Bouctouche, where he is starting hotel; G. W. C. Davidson, grocer and seeds, Hantsport, sold out.

Manitoba & N. W. T.—Hutchings & Bemrose, harness, Neepawa, succeeded by C. D. Bemrose.

New Brunswick.—Miss E. Holt, stationery, Newcastle, offering business for sale; Dryden & Gibson, com. agrl. implements, Hillsborough, removed to Moncton.

British Columbia.—McDonald & Hitchcock, hotel, Princeton, commenced business; W. H. B. Anderson, dry goods, Vancouver, commencing business.

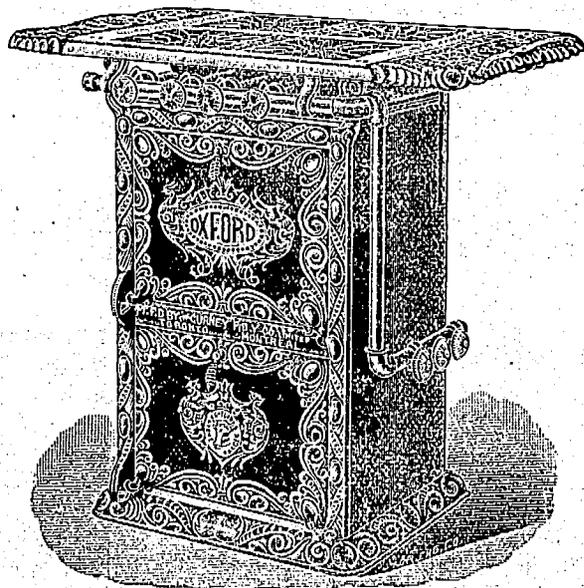
Prince Edward Island.—Johnson & Johnson, drugs, Charlottetown, A. S. Johnson retiring.

The "Oxford" Gas Range

Burns 7 feet of Air to 1 foot of Gas.

That's where its economy comes in.

AIR COSTS YOU NOTHING!



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If you are interested, come and see it at our show rooms, and we will convince you that you cannot afford to buy any other.

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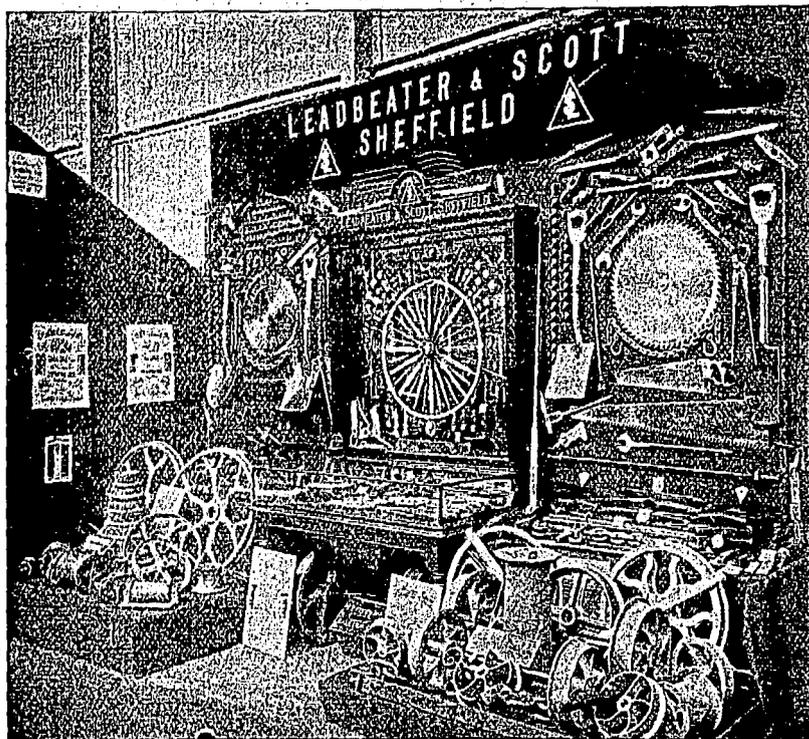
—A branch of the Canadian Bank of Commerce will be opened at Seattle, Washington Territory on the 21st April. A branch is also about to be opened at Closesleigh, Yukon Territory. This town is near the White Horse Pass and is the terminus of the White Horse Railway and at the head of Lower River navigation.

—In "Self-Culture" for April, there is an article on Rural Mails in the States, from which we learn that, "On one route in Maryland a covered waggon drawn by two horses constitutes a travelling post office in which mail matter is sorted en route just as is done on the railway mail cars. The postal clerk who travels with the waggon is authorized to issue money orders and to register valuable packages." The imprudence of such an arrangement will appear some day. Persons who place valuable packages and money letters in such a post office run a great risk.

Contractors to Her Majesty's Government.

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Self Hardening Tool Steel.

Where large cuts and high speed are required on heavy work this quality of TOOL STEEL is unsurpassed for endurance.

ESTIMATES ON APPLICATION.

Telegraphic Address: "Leadbeater, Sheffield."

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 \$500 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 case of writs, etc.:

WRITS ISSUED—ONTARIO.

April 5.
Galt—J. A. R. Dickson vs J. R. Blake, assignee, \$738; Plantagenet—Flora E. Wilson vs W. J. Wilson, \$5,000; Smith Tp.—S. McCormick vs J. J. Finlay, \$346; Strathroy—Traders' Bank vs F. R. Gowrie, et al, \$400; Toronto—Merchants' Bank vs Pearen Bros., \$6,388; Williamsburgh Tp.—H. Fetterly vs S. M. Casselman, \$1,500; W. Fetterly vs S. M. Casselman, \$1,500; G. Fetterly vs S. M. Casselman, \$1,500.

April 7.
Moore—M. Gear vs P. Mayhew, \$448; Mount Forest—J. A. Halstead & Co. vs G. and Rachel Dickson, \$500; Ottawa—Ellen Dunn vs F. Lappe, \$1,000; Elizabeth S. Henderson vs Mary A. Paynter, \$621; Rat Portage—E. Breta vs Mikado Gold Mining Co., Ltd., \$10,000; Toronto—Fensterer & Ruhe vs N. L. Piper & Son, \$302; G. Gooderham vs A. Reeve et al, \$3,965; J. Lazarus vs Sun Life Assce. Co., \$2,500.

April 10.
Dunwich—J. A. Robinson vs McNabb and L. H. Page, \$301; Hagarty Tp.—A. Mills vs McGuire Bros., \$380; Lake Bennett—A. C. Macdonell vs F. W. Cane, \$1,788; Nelson Tp.—Niagara District Fruit Growers Stock Co. vs F. and Edith Bell, \$2,536; Picton—G. Martin vs H. H. Little, \$362; Petrolia—J. Kerr vs J. Hunter, \$859; Smith's Falls—Copp-Clark Co. vs W. M. Keith, \$323; Toronto—Maple Leaf Woollen Mills Co. vs Ontario Accident Ins. Co., \$675; J. T. Watt and

Scott vs Social Ceylon Tea Co., \$2,614; Waterloo Tp.—P. Wenger vs D. Wenger, \$2,000; Dacke, Mich.—J. A. Halstead & Co. vs E. H. Morlack, \$500; East Saginaw, Mich.—P. McGivney vs Ttk. McGivney, \$620.

WRITS ISSUED—BRITISH COLUMBIA.

April 5.
Agassiz—Weiler Bros. vs C. Lukman, \$790; Alberni—Inland Cigar Mfg. Co. vs LaBelle & Co., \$692; Fernie—A. B. Trites vs G. LeVasseur, \$584; Kaslo—Adams & Burns vs E. Cummings, \$1,401; Keremeos—British Columbia Cattle Co. vs R. L. Cavston, \$7,902; North Bend—Oppenheimer Bros. Ltd., vs J. Webb, \$1,655; Victoria—A. J. Wild vs H. Pirth, \$976.

April 10.
Greenwood—Cameron Bros., \$423; Kitchener—T. P. Campbell, \$502; Nelson—T. Madden, \$356.

WRITS ISSUED—MANITOBA AND N.W.T.

April 7.
Calgary—A. Grogan vs Hudson's Bay Co., \$1,056; Edmonton—J. P. Lewis vs J. W. Turner, \$793; Roland—Gravelonger & Son vs Steen Brothers, \$368.

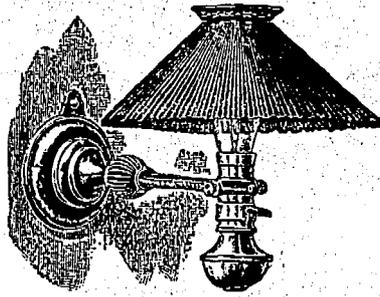
April 10.
Fleming—Dimmick Bros., \$629.

JUDGMENTS RENDERED—ONTARIO.

April 5.
Ameliasburgh—G. C. Biggar agt R. J. Dempsey, \$1,110; Hamilton—Weber & Erb agt Rebecca Stock, \$568; Rat Portage—Garland Mfg. Co. agt Rodgers & Ray, \$415; Toronto—Canada L. and N. I. Co. agt A. & E. Baggs, \$4,832; Windsor—R. J. Whittle and D. K. Elliott agt C. W. Gauthier, \$2,862;—J. Macdonald & Co. agt R. Conn, \$882;—Can. Perm. L. and S. Co. agt J. H. Ferguson, \$897;—M. A. Keele agt G. Galbraith et al, \$2,031.

April 7.
Hantsmore Tp.—J. J. Lundy agt P. Murphy, \$1,084;

For Buttons of "BOBS" and of the FLAG, See Announcement Elsewhere.



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Wire Nails.—Round, Square, & Oval, Countersunk Clout Wire Plate
& Pipe Nails, Lead Wire Nails, Cooper's Hooks,
Fenster Hooks, Staples, Wire Tacks, Panel & Escutcheon Pins.

Shoe Rivets.—Brass & Iron Cutlan Studs (by patent machinery),
Steel Pins, &c.

Bills.—Cut, Imitation Wrought, Hobs, Tip, &c, &c. **Washers.**—Buckles & Light Stamp
ings, Core Plates, &c

Wire.—For Nail, Screw and Fencing Purposes, or to any Section.
Nails made to Sample

Guelph—Stratford Building and Savings Society agt J. and
Elizabeth Shepherd, \$1,022.

April 10.

Palgrave—M. Walls agt A. F. Reynar, \$372; West Zorra—
G. Innes agt S. Ross et al, \$2,120.

JUDGMENTS RENDERED—QUEBEC.

April 5.

Canton d'Éaton—Credit Foncier agt H. H. Leavitt, \$476;
Montreal—E. Gaudet agt S. Dupre, \$304; Rev. P. A. Campeau
agt R. Royer, esql., \$2,600; De. M. E. McDonald agt R. R.
Goold, \$1,635; C. F. Smith et al esql agt Delle. A. Lalonde,
\$6,423; G. Lafontaine agt J. Lebeau, \$186; E. E. Stewart
agt J. McBurney, \$267; A. Nault agt Stadacona Water,
Power and Light Co., Ltd., \$359; St. Jean, Iberville—G. Ball

agt C. H. Bessette, \$586; St. Monique—N. Girard agt J. La-
force, \$780; United States—D. Denicaut et ux agt E. Lareau,
\$388.

April 7.

Montreal—F. Lauzon agt J. Cousineault, \$333; E. M. Mc-
Dougall agt Duncan, Cranford & Co., \$195; Credit Foncier
agt J. Mayer et al, \$4,513; S. K. Parsons agt Dame L. J. Os-
borne et vir, \$4,880; D. Lalonde agt R. Profontaine, \$11,551;
R. H. Holland et al es qual agt Victoria Club, \$1,268; Plan-
tagenet—J. L. Lafleur agt W. J. Wilson, \$661; St. Henri—
Credit F. C. Foncier agt Hyp. Gougeon, \$17,152.

April 10.

Montreal—De. Cathé. Baker agt R. H. Brazier, \$594; W.
Farrell agt J. P. Boyle, \$259; C. Sarrazin agt R. Cham-
pagne, \$468; J. R. Forrest agt G. Daveluy, \$201; Banque Na-
tionale agt R. Gohier, esql, \$214; Royal Instu. for the Advt.
of Learning agt De. Mary Picard et al, \$1,087; G. E. B.
Parkin agt C. E. Spragge, \$665; St. Henri—A. H. Sims agt
H. Gougeon, \$6,330; Westmount—De. Emma C. Morgan agt
E. B. Morgan, \$800.

JUDGMENTS RENDERED—MANITOBA & N.W.T.

April 7.

Calgary—Hudson's Bay Co. agt J. Bannerman, \$1,141;
Winnipeg—Employers' Liability Co. agt G. Chouinard, sr.,
\$396.

JUDGMENTS RENDERED—NOVA SCOTIA.

April 5.

Antigonish—C. C. Cunningham, \$858; Apple River—H. H.
Moshier, \$822; Nictaux—W. A. Pickels, \$917; Springhill—A.
G. Purdy, \$1,519.

JUDGMENTS RENDERED—BRITISH COLUMBIA.

April 7.

Atlin—Casca Trading and Trans. Co. agt H. Harris, \$904;
Kitchener—Koclenay Supply Co. agt T. P. Campbell, \$450;
Vancouver—G. & W. L. Campbell agt Sarah A. Clements,
\$686.

April 10.

Vancouver—C. A. Godson, \$839.

EXECUTIONS—QUEBEC.

April 5.

Montreal—Telfer, Ruthven Co. agt J. Baxter, \$244; The
Queen agt H. Bercovitch, \$211; The Queen agt B. Lusher,
\$211; City St. Henri agt De. M. Phelan, \$462; J. W. Smith
agt E. Riordon, \$740; J. Walker, jr., agt De. Jessie Smith,
et vir, \$575.

April 10.

Montreal—M. Olescamp agt Atlantic and Lake Superior
Ry. Co., \$470; A. Chavette agt P. J. Dumont et al, \$632;
Credit Foncier agt J. U. Emard et al, \$6,400.

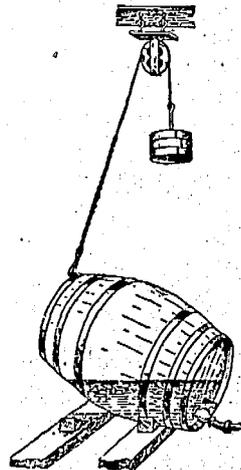
CHATTEL MORTGAGES—ONTARIO.

April 5.

Annabel Tp.—J. E. Hammond to J. E. Campbell, \$700;
Bracebridge—A. Boyd to Boake Mfg. Co., \$2,213; Brockville
—P. K. McMillan to Jane L. McMillan, \$1,600; Chatham—
W. J. Kitchen to Carling Brewing Co., \$1,700; East Toronto
—G. Noble to R. H. Howard & Co., \$2,144; Earnestown Tp.

THE
"CHAMPION"
... Automatic Tilt
FOR BEERS, SPIRITS
AND WINES.

(Under Royal Letters Patent, No. 6876.)



This AUTOMATIC TILT is sim-
plicity itself; being SELF-ACTING,
no attendance is required—in fact, the
cellar can be locked up and left.

INDISPENSABLE to PUBLICANS
and the TRADE.

When the Beer or other content-
has reached such a level as to require
the tilting of the cask, the machine
begins at once to act for itself.

The AUTOMATIC TILT moves im-
perceptibly with the regularity of
clockwork, the eccentric sheave per-
forming the duty of tilting and retain-
ing in position.

The AUTOMATIC TILT acts on a
rider, just as well as on a stillion.

N.B.—The increased quantity
of bright beer that can be
drawn off by using this AUTO-
MATIC TILT soon saves it
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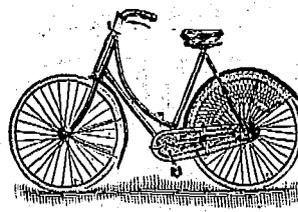
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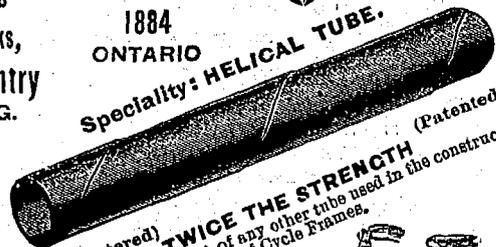
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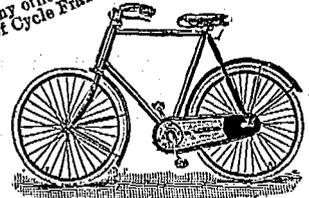
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(Weight for Weight) of any other tube used in the construction of Cycle Frames.

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Terms
on
Appli-
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April 7.

Blyth—N. B. Gerry to B. Gerry, \$2,000; Brockville—P. K. McMillan to Jane L. McMillan, \$1,600; Chatham—W. J. Kitchen to Carling Brewing Co., \$1,700; Ernestown—G. A. Lucas to H. Mills, \$750; Gloucester—Mary A. and F. Hardy to R. H. Cowley, \$1,545; Humberstone—Mary A. and A. Harvard to Emma Noble, \$660; Kingston—J. McLeod to J. Richardson & Sons, \$23,396; Kinmount—A. Watson to Steinhoff & Gordon, \$3,115; Maryborough—J. Dowling to L. A. Noecker, \$1,056; Niagara Falls—G. H. and Margaret Young to Edith Hanna, \$600; North Bay—Mary J. Evans to Caverhill & Kiscock, \$748; W. J. Hogg to D. H. Born, \$1,355; Ottawa—L. Carisse and wife to W. Tasse, \$642; Saltfleet Tp.—Mrs. Z. and A. Land to Sawyer & Massey Co., Ltd., \$618; Schomberg—W. J. Harris to W. J. Thomas, \$898; Toronto—T. H. Scott to P. Jacobi, \$2,000.

April 10.

Carling Tp.—J. C. Huff to G. G. Gladman, \$2,010; Chatham—J. J. O'Neil and L. Hogan to F. A. Robert, \$625; Edwardsburg Tp.—Sarah Shaver to Mary A. Selleck, \$1,650; Huntsville—A. Callaghan to Huntsville Lumber Co., \$5,510; Listowel—W. H. Jenkins to M. McD. Fleming, \$971; Millbrook—H. R. Carruthers to J. C. Kells et al, \$1,500; Parham—D. Hecht to G. A. Milliner, \$1,250; Prescott—Ida A. Bennett to D. Lytle, \$1,512; Stratford—Stratford Herald Printing Co. to N. Richardson, \$2,100; Thamesville—A. E. Dunn to A. A. Appleford, \$900; Tilsonburg—Mrs. Nina G. and H. J. Matthews to W. Warnock, \$1,768; Toronto—S. R. Hanna to M. McEachern, \$1,500; Henderson & Co. to Janetia and Jane B. Henderson, \$2,747; Wallace—C. Ash to J. W. Scott, \$1,500.

CHATTEL MORTGAGES—BRITISH COLUMBIA.

April 7.

Columbia—McDonald & Bailey to Merchants Bank of Halifax, \$1,535; Grand Forks—Yale Hotel Co. to S. H. Le Miner, \$34,000; Vancouver—E. Mayers to F. Elison, \$850.

CHATTEL MORTGAGES—MANITOBA & N.W.T.

April 7.

Winnipeg—Great West Laundry Co., Ltd., to Dominion Bank, \$1,500.

BILLS OF SALE—ONTARIO.

April 5.

Brockville—P. B. MacNamara to P. K. McMillan, \$1,600; Chatham—W. H. Mulholland to L. E. Johnston, \$1,000; Fredericksburgh—J. A. Diamond to R. J. Dickson, \$1,000; Ottawa—D. Taylor to Dominion Transport Co., \$7,850; Sturgeon Falls—W. G. Pickell to V. M. Roberts et al, \$900.

April 7.

Lochiel Tp.—A. Morrison to J. A. Morrison, \$1,000; Niagara Falls—C. G. Inglis, jr., to C. A. McCardie, \$2,900; Owen Sound—Marcy C. E. Bebee to W. Morrow, \$850; Port Arthur—H. S. Lewis to Algoma Steam Laundry Co., \$5,200; Stratford—L. Stein to Annie Stein, \$1,000.

April 10.

London—J. B. Smyth to T. Jenkins, \$882; Norwich—J. Manthe to E. Roos, \$600; Toronto—Hamilton & Co. to D. B. Jacques, \$1,100.

BILLS OF SALE—NOVA SCOTIA.

April 5.

Deerfield—J. H. Porter, \$950; Lunenburg—H. A. Anderson, \$2,700; New Glasgow—J. H. Wilson, \$900.

BILLS OF SALE—MANITOBA & N.W.T.

April 10.

Belmont—W. H. Booth, \$1,125.

BILLS OF SALE—BRITISH COLUMBIA.

Nelson—A. Fleck and G. McDorman, \$1,600.

—The Hamburg-American steamship Arcadia, sailed from Hamburg for Halifax, N.S., on the 3rd inst., with 30,000 bags of sugar.

—Grand Trunk Railway System—Earnings April 1st to 7th, 1900, \$426,975; 1899, \$395,118; increase, \$31,857. Chicago and Grand Trunk earnings omitted.

—The machinists in the employ of the Fensom Elevator Works, Toronto, have been given a voluntary increase in wages of 12½ per cent. It was unexpected and uncalled for.

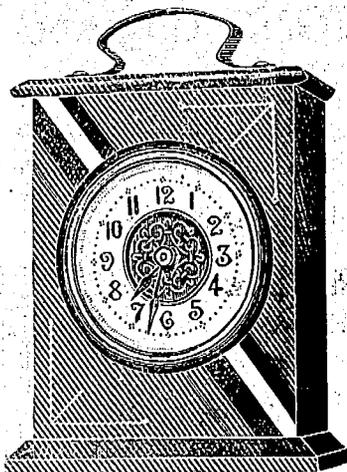
—The Imperial Cotton Company, limited, has been incorporated with a share capital of \$750,000. The provisional directors are: C. T. Grantham, Yamouth, N.S.; J. M. Young, W. D. Long, and John Knox, Hamilton; C. Klopfer, Guelph; J. Kendry, Peterboro; and T. P. Coffee, Toronto. The head office will be at Hamilton.

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Chanters, Reeds, Bags, Ribbons, Cords and Tassels, &c. All Orders receive prompt attention. Price Lists on application to JOURNAL OF COMMERCE.

Gavin C. MacDougall, Dunolly, Aberfeldy, Scotland.

—The British trade returns for March show the following changes in Canadian imports: Increase: Wheat, £56,000; cattle, £15,000; oats, £18,000; bacon, £20,000; hams, £1,000; cheese, £38,000; eggs, £1,000; lumber, £1,000. The decreases are: Flour, £2,000; peas, £8,000; corn, £14,000; butter, £8,000; fish, £1,000; pulp, £10,000; timber, £2,000.

—Our Prescott correspondent furnishes us with a statement of the affairs of Rook & Co., of that town. The assets are placed at \$1,545, of which \$1,098 is in book debts. These, however, are valued at \$150. The liabilities are \$1,902. Mr. Rook did business for some years in his own name, then failed and since has traded in his wife's name. The dividend will be a small one.

—Our neighbors to the South are going to have cheap starch and plenty of it, or else a newly-organized starch company expects to make big profits. The deal for a consolidation of the United Starch Company, the National Starch Manufacturing Company, and the United States Glucose company is reported to be nearly completed. The securities of the new company including bonds will, it is stated, be less than \$20,000,000. The company will consume about 50,000 bushels of corn daily. The average wholesale price of bulk laundry starch in Chicago has recently been 2¼ cents per pound.

—Several lots of timber limits in the Ottawa Valley, belonging to R. H. Klock & Co., were offered for sale by auction at Toronto on the 10th inst. On some of the parcels no bids were made, and all the others were withdrawn, a satisfactory price not being reached. Parcel No. 1, consisting of 226½ square miles of pine and spruce land, was withdrawn after \$200,000 had been bid. For parcel No. 2, known as the Charlebois property, 211½ square miles, \$115,000 was bid, and for parcel No. 5, consisting of 100 square miles, \$105,000 was offered. The township of McKenzie, in the Georgian Bay district, 75 square miles, was offered by the Delta Lumber Company, but no bids were made.

—The Dominion Line SS. Vancouver will be the first passenger steamer to the St. Lawrence the coming season. The Vancouver will leave Liverpool on the 14th of April and is intended to sail from Montreal April 26th. She will, doubtless, have a large number of passengers, for as the Paris Exposition will be in full swing by May 1st, there are many who will sail earlier in order to avoid the inevitable rush which will take place later. On the last trip of the Vancouver, from Halifax, her total number of passengers was 1,050, including the Leinster Regiment, the British Government having selected the Vancouver to convey this regiment to Liverpool. The trip was made in the remarkably short time of 7 days, 4 hours.

—A Winnipeg letter of the 7th inst., states that farmers are being favoured with ideal weather and seeding operations are rapidly becoming general. There has been so little snow that the ground is ready much earlier than usual. The roads are in good condition all over the country. The thermometer registered 80 above in the shade at several points this week.

—A Washington, U.S., dispatch says that the naval appropriation bill has been reported to the House by acting chairman Foss, of the Naval Committee. The amount carried by the bill is \$61,219,916. The largest ever reported to the House from the Naval Committee. The report which accompanies the bill, is remarkable for its array of facts regarding sea power

the world over, foreign naval programmes, and the comparative strength of the navies of the great maritime powers, accompanied by colored charts, showing the upbuilding of the various great navies. The report recommends that the President be authorized to have built two 13,500 ton sea-going coast line battleships; three armored cruisers of 13,000 tons, and three pro-

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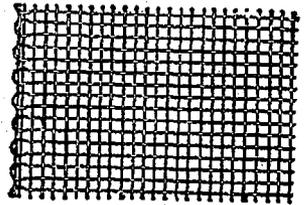
Bright, Tinned, Galvanised and Coppered Wire
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WOVEN WIRE MATTRESSES of Every Description.

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WIRE CLOTH or GAUZE For Screening or
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UPHOLSTERERS' SPRINGS, ETC.



lected cruisers of 8,000 tons—all to carry the most powerful ordnance and possess the highest speed of vessels of their respective classes. The maximum cost of these ships would be \$28,350,000.

—The celebrated Grimsby Park Company, Grimsby, Ont., is reported in financial difficulties. A Toronto letter states that a motion was made at Osgoode Hall on behalf of the Bowslough estate for an order to appoint a receiver for the park. The liabilities of the company are about \$60,000, and the assets are valued at \$75,000 to \$80,000. The estate is the heaviest creditor, the amount of their claim being \$13,000. The motion was adjourned for two weeks, and an arrangement was made that the former manager shall continue in the same capacity during the summer.

—Among the Canadian exhibits at the Paris Exhibition will be an elaborately designed production of the Canadian Pacific Railway. The exhibit will be the largest spherical illuminated map ever produced. This large orb has been lithographed on specially prepared paper, and faced with glass. It stands in a mahogany case, and is il-

luminated by 2,204 candle-power lights. The stand is 11 feet in height, 10 feet 8 inches in length, and 4 feet in thickness. The globe is 6 feet in diameter, and the face of the glass in which it is placed is 90 inches square. The interior of the globe contains the electrical and other illuminating apparatus. The globe is supposed to depict the earth's surface, as seen from a point in the heavens above the north pole, and it shows conspicuously as may be the C.P.R. route round the world, with its various connections.

BUSINESS DIFFICULTIES.

—Wilfred Gagnon, grocer, Montreal, has assigned.

—At Chambly Basin, Que., J. A. Brien, general merchant, has assigned.

—J. G. Campbell, general dealer, Massey Station, Ont., has assigned. Meeting of creditors will be held on the 17th instant.

—A demand of assignment has been made on Felix Goudreau & Freres, leather merchants and tanners, Quebec.—Also on the shoe manufacturing firm of Leclere & Frere. Selling at too close prices is said to be responsible for considerable losses in Quebec of late.

—The wholesale boot and shoe firm

of James Brodie & Co., Quebec, has assigned. Assets, \$31,985; liabilities, \$35,199. The principal creditors are: Toronto Rubber Shoe Manufacturing Co., \$11,537; R. Brodie, \$7,900; Banque Nationale, \$4,655; Quebec Building Society, \$4,400. A few Montreal firms are interested, but for small amounts.

FINANCIAL.

Montreal, Thursday, April 12, 1900.

April settlements are reported as satisfactory. Shipping circles are all on the qui vive anticipating the opening of navigation. Passenger business will be good owing to the number of visitors to the Paris Exhibition to accommodate whom the supply of vessels will be re-

WANTED.

(LONDON AND DISTRICT.)

THE EXCLUSIVE AGENCY of a good firm of Butter Exporters, handling large quantities of Canadian Creamery Butter.

C. i. f. Sales negotiated for 1 per cent. commission, and consignments dealt with for 3 per cent. commission.

Apply "BEURRE," care of JOURNAL OF COMMERCE, Montreal, Que.

Telegraphic Address: "MAROQUIN, LONDON."

T. T. WOOD & CO.,

Manufacturers of

MOROCCOS, Roans and Wool Rugs,

FOR

UPHOLSTERERS, COACH BUILDERS,
Case Makers, Bookbinders and Bag Makers.

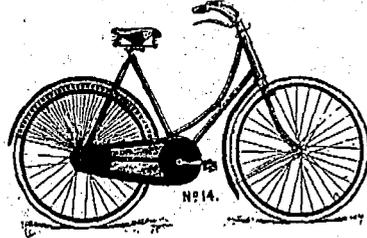
198-200, Bermondsey Street, Southwark,

LONDON, S. E., England.

For Buttons of "BOBS" and of the FLAG, See Announcement Elsewhere.

Established 16 years.

Telegrams: Parkyn, Wolverhampton



1900

Manufactured by

FRANK H. PARKYN, LTD.

"Olympic" Cycle Works, - - GRANVILLE STREET, WOLVERHAMPTON, ENGLAND.

business at good prices, quite a relief following the troublous weeks preceding. Sales of first quality creamery were made at 20c to 21½c but with the change to summer-like weather and increased arrivals the market is showing a much weaker tendency and prices are being quoted lower from ½c to 1c lb. Choicest creamery offered freely to-day at 20c to 20½c. Choicest Townships dairy brought 18c to 19c and finest rolls 16c to 16½c lb. A quantity of butter from Great Britain is still on the market, and meets with good demand, at 15c to 17c lb., as to quality.

CEMENTS, FIREBRICKS, &c.—The market is as yet credited with few transactions. Some car lots of cement have been sold on Western account at prices somewhat below closing quotations of last season. Present prices are: English cement, per cask, \$2.40 to \$2.50; Belgian and German, \$1.90 to \$2.20; firebricks, per 1,000, \$17 to \$24; and fire clay, \$1.50 to \$1.75.

CHEESE.—In this market there has been but little business passing as it is the brief period between seasons when activity is not looked for. Choicest fall is being dealt in a limited way at 11½c to 12c, with best new bringing 11c to 11½c. The market closes weak. Liverpool cable is steady at 59s 6d for white and 63s for colored.

DRUGS, CHEMICALS, BARKS, ETC.—Refined camphor is higher in the distributing markets, and is likely to materially advance. A London cable quotes advance of 1d. Morphine has declined considerably, which was not expected by the trade as it is governed to some extent by camphor. Cocaine has been reduced 25c in the foreign markets. Grape sugar has been advanced. Cascara sagrada is in good demand and prices are firmer. Cocoa leaves are in small sup-

ply and have slightly advanced.

Eggs.—The condition of the egg market again betokens a drop because of free arrivals. Receipts within the past 24 hours have been much in excess of requirements, notwithstanding the extra Easter demand, and this has resulted in giving buyers the best of the situation and a lower range of prices is being insisted on. Sales are being put through at 14½c to 15c, as per size of lot, but the outlook is for still lower prices within a day or so. The absence of a variety of grades is again in favor of retailers who can arrange that matter to their own better profit for the time.

FISH, OYSTERS, ETC.—The market is easier as the demand is practically ever. Trade has been brisk this week, owing to the extra fast days as usual the closing week of Lent. The demand for fresh fish of all kinds has been active and prices are firm, with haddock higher on account of the scarcity in Boston and Portland markets where dealers receive their supplies at this season, as there are no haddock in Nova Scotia or New Brunswick from February 1st to May 1st. In salt fish trade has been dull and prices are, consequently, somewhat lower. The demand for prepared fish has, however, been good as the weather has been too warm for country dealers to lay in stocks of frozen as they usually do in colder weather. Prices of prepared fish continue about the same, and the demand for this class will be much improved when navigation opens. Quotations are: No. 1 Nova Scotia herring, \$5.50 per barrel; half brls., \$2.35 to \$3; Labrador salmon, \$13.50 to \$14 per barrel; B.C. salmon, \$13; No. 2 mackerel, \$15.50; No. 1 green cod, \$4.50 and large, \$4.75 to \$5; No. 2 green cod \$3.00 to \$3.50; No. 1 green haddock, \$3.35 to \$4. Dried cod-

fish, \$4.50 to \$4.75 per 112 lbs.; dressed or skinless codfish, \$4.35, and boneless codfish, 5½c per lb.; haddies, 6½c to 7c per lb.; bloaters, 75c per box; smoked herrings, medium, 12c; Loch Fyne herrings, \$1.05 keg. Fresh fish—haddock, 3½c to 4c; fresh herrings, \$2 per 100; white fish, 7c; dore and pickerel, 6c; smelts, 3c to 5c per lb.; steak cod, 5c per lb.

FLOUR, FEED AND MEAL.—The flour market is keeping firm at the advances recorded a week ago, and a good business is being done. Feed continues to attract attention and outside prices are upheld. Rolled oats is steady, with but little movement. Quotations: Flour—Winter wheat patents, \$3.70 to \$3.85; straight rollers, \$3.40 to \$3.50; in bags, \$1.60 to \$1.65. Manitoba patents, \$3.90 to \$4.00; strong bakers, \$3.50 to \$3.60; Manitoba bran, bulk, \$15.50; shorts, \$17; mouille, \$19 to \$20 per ton; oatmeal, \$3.35 to \$3.40; and \$1.50 to \$1.65 per bag; baled hay, No. 1, \$9.50 to \$10; No. 2, \$8.25 to \$9.00; clover and mixed, \$7 to \$7.25; best timothy hay in bulk, is held at \$8 to \$8.50 per load, averaging 1,500 lbs.

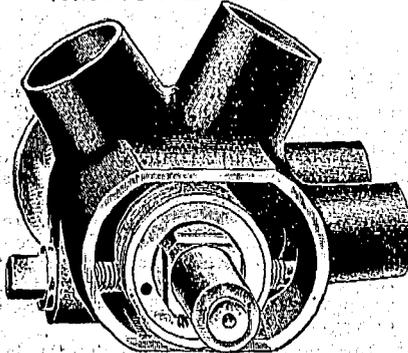
GREEN FRUITS, ETC.—Early spring fruits from the South are exceptionally scarce and dear, the conditions in the growing districts being similar to a more northern latitude. Strawberries are moving slowly and do not command the attention displayed in former years. The Thomson Line steamer Jamaica is bringing to this port 39,000 boxes of lemons and 5,800 half boxes of oranges from Messina. Quotations are: California navel oranges, \$3.25 to \$3.75; Jamaica oranges, \$6 to \$6.50; seedlings, \$2.40 to \$2.50; Valencia oranges, 420's, \$5 to \$5.50; large sizes, \$6.50 to \$6.75; 714's, \$6.00 to \$6.25; lemons, \$2.50 to \$3.00; bananas, \$1.75 bunch in cases; pineapples, 25c to 35c each; tomatoes,

Beestons Globe Cycle Co., Ltd.,

THE PIONEER BRACKET.

Wolverhampton, ENGLAND.

ESTABLISHED 1880.

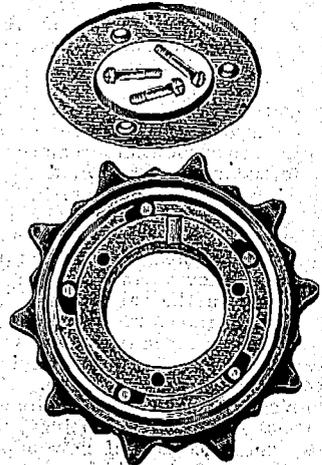


Note our Improvements for Season 1900.

- A new bracket giving a perfect adjustment of your chain in twenty seconds.
- A free wheel perfect in action. It can be taken apart and replaced in two minutes.
- A back-pedelling-rim brake which acts at any point. It is free from objections, and perfectly safe. It has no peers.
- A new front fork of exceptional neatness and great strength, specially adapted for free wheels.

Lists on Application. Trade Supplied.

Put us to the Test.

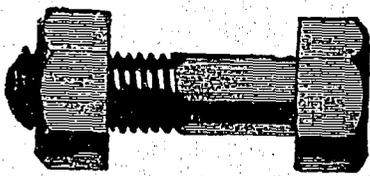


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Manufacturers of every description of



Bolts, Nuts, & Rivets.

Geo. Cooper & Sons,
SHEFFIELD, ENG.
EFFINGHAM NUT and BOLT WORKS.

Railway Spikes,
SET SCREWS, WASHERS, &c.

Agents:—Messrs. GEORGE BERKLEY & Co.,
Victoria St., Westminster, London, Eng.

\$4 to \$4.25 crate; grape fruit, \$4.50 to \$5.00 box; tangerines, \$5 per half box; apples, \$1.50 to \$2.25 for No. 2's, and \$3.50 to \$4 per barrel for No. 1; coconuts, \$3.50 per 100; Spanish onions, in crates, 80c to 85c; California celery, \$7.50 to \$8 crate; strawberries, 40c to 45c box; cucumbers, \$2 dozen; mushroom, 60c to 70c lb.; Bermuda onions, \$2 crate; cauliflower, per crate, \$5.00; California pears, E. Beurre, \$4.50 box. At the auction sale of pineapples in New York on the 10th inst., 1,600 brls. medium and small fruit were offered. Low prices ruled. Large pines sold from 15 to 25 cents each, against 30 cents each at the last sale. The first lot consisted of five crates, averaging twenty-five pines each. The barrel stock sold all the way from 6 to 15 cents each. At the first-named figure the offerings consisted of 627 barrels; 357 barrels brought 11½ cents each;

445 barrels, 8½ cents each, and 184 barrels, 15½ cents each.

GROCERIES.—The sugar market has taken an upward turn, all white grades having advanced 5c per 100 lbs., and yellows 10c per 100 lbs., as shown in prices current on another page. The U.S. sugar market has been ruling firmer and some idle factories will be shortly opened. The indications there are for higher prices, but with so much strong opposition it is difficult to gauge the outlook. New molasses continues firm and is gradually gaining strength at point of manufacture. Dried fruits are unchanged. Prunes are in good demand, while currants are slow. Coffee is gaining a little in price, with considerable fluctuations. Teas are quiet here but a good movement is anticipated in May. Spices are unchanged except cloves, which are a trifle higher. Canned goods are held firm,

although there are still rumours of cutting to secure trade. Country business is dull, but remittances are fairly good.

HARDWARE AND METALS.—The market has not been conspicuous of late by reason of changes in list prices. The only feature of the past week has been in Norway iron which, after a long period of steadiness, advanced 25c making the base price now \$4.25. Wholesale houses are busy filling orders in waiting for the summer freight rates which, added to a good immediate demand, keeps market brisk. The high prices on general hardware create no grumbling among the trade who obtain corresponding prices as readily as the lower values were put through a year ago. A report of the expected combination of the Cramp shipbuilding concern with the large Carnegie-Frick interests has been denied in total by a member of the former. London cables

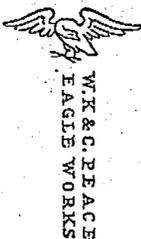
W. K. & C. PEACE,

EAGLE WORKS,
SHEFFIELD, ENGLAND,

MANUFACTURERS OF

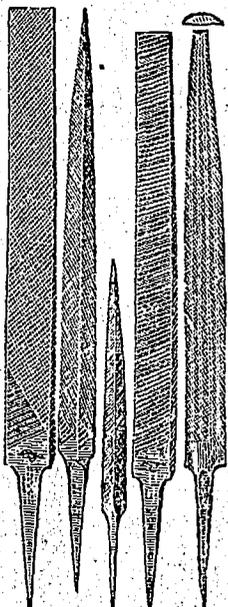
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Imperial
WARRANTED
CAST STEEL



Warranted Cast Steel for Tools, Chisels, Taps, &c.
Single and Double Shear Steel,
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Best Cast Steel Files for Engineers, Saw Mills, &c.,
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Estimates and References to completed Works on application.



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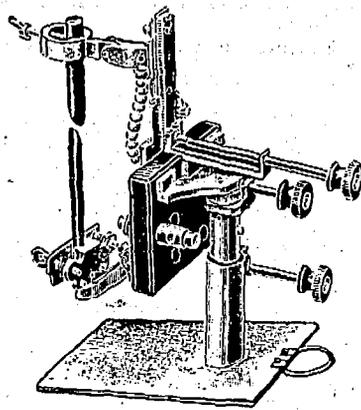
F. W. Dickinson,

ELECTRICAL * * * * ENGINEER,

SHOW ROOMS & OFFICES }
PHOTOGRAPHIC WORKS, } COOKRIDGE STREET
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ARC LAMP.

MANUFACTURER OF

Dynamos,
Motors,
Arc Lamps,
Resistances,
Switches,
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Instruments,
Steam, Gas and Oil Engines

Of every description.
Motor Cars, Storage Batteries,
Kinematographs,
Kinestoscopes,
Graphones,
Telephones,
Phonographs,
Bells,
Indicators,
Fire Alarms and every
Description of Electrical Apparatus.

report pig iron higher and New York market is higher in consequence, aided by light offerings.

HIDES AND TALLOW.—Prices of green hides are steady at the basis of 9c for No. 1. Easter killing has caused an increase in arrivals of heavy hides, but others are dull and slow in movement. The U.S. markets, on the 11th inst., showed no decided tendencies. A good demand existed and holders were receiving full prices from tanners.

LEATHER AND SHOES.—The market shows no change from conditions governing the week previous. Some manufacturers are presumably in the market for leather, but as stock-taking takes place 1st May, no purchasing will be done in the interval. Prices are firm with no indications of any easier tendency. There is some little financial unrest among the trade in Quebec occasioned through a few failures, but they are not of large dimensions. In the U.S. markets buying is more free among manufacturers and jobbers, and prices are fully sustained. The backward weather has prevented to some extent the usual spring activity in retail trade, but buying for cash is becoming more general.

MAPLE PRODUCTS.—Supplies are coming in more freely, and meeting with good sale at slightly lower prices. Syrup, wine measure gallon, tins, 65c to 75c; imperial measure, 85c to 90c, and in wood, 6½c to 7c lb. Best quality maple sugar is offered at 9c to 10c lb., and common at 8c to 8½c lb.

PAINTS, OILS AND GLASS.—There is a good demand for paints, with prices ruling steady. Glass is firm but unchanged at the basis of \$2 for first break. Oils are commanding considerable attention. Linseed has advanced to 7½c for raw and 7½c for hoiled, which is a gain of 3c per gallon over the former high prices. The market is very bare of supplies. Cod-liver oil is also up. A wire from St. John's, Nfld., on the 11th, to a leading house here, states holding firm at decided advance with but light stock available. Prices are advanced here as will be seen on another page.

PROVISIONS.—Dressed hogs continue in good demand at \$7 to \$7.25 for light average, and \$6.25 to \$6.75 for heavy. Buyers are active throughout many counties in Western Ontario, picking up choice live stock for shipment to Manitoba and the North West. This, with the high prices ruling for dressed stock will thin out the ranks pretty well and cause the Ontario raisers to pay more attention to this industry, which is steadily becoming more profitable. Cured and smoked meats are high in proportion to the cost of fresh killed, but present demand is light.

Other quotations are:—Heavy Canadian short cut mess, \$16.50 to \$17.00; short cut back, \$15.50 to \$16; selected heavy short cut mess, boneless, \$17.50 to \$18, and heavy mess pork, long cut, \$15.50 to \$16; pure Canadian lard, 8½c to 9½c per lb.; and compound refined at 6½c to 7½c per lb. Hams, 11c to 13c, and bacon, 11½c to 13½c per lb.

ROOTS, &c.—Contrary to expectations in many quarters the price of potatoes has fallen and good stock is now obtainable at 35c to 40c per bag of 90 lbs. Carrots are worth \$1.10 per barrel of 3 bushels, or 55 cents per bag of 90 lbs.

WOOL.—DOMESTIC AND FOREIGN.—The situation is practically unchanged, with but slight business doing locally. Manufacturers are seeking a lower level of values, but these are difficult to meet. Capes are selling in medium to small lots at 23c to 26c. A London dispatch of the 7th inst. says: The arrivals of wool for the next series of auction sales amount to 156,874 bales, including 18,000 forwarded direct. The imports of wool during the week were: New South Wales, 13,210; Victoria, 10,021; South Australia, 2,048; Tasmania, 293.

TORONTO WHOLESALE TRADE.

(Revised by Telegraph.)

Toronto, April 12, 1900.

General wholesale trade fairly active the past week. Prices of leading staples are very firm, and the outlook is favorable. Merchants report payments satisfactory. In dry goods orders are numerous, and stocks at country points comparatively light. Manufacturers kept busy in supplying the trade. A

fair trade in groceries and hardware; good demand for building materials. Money in good demand and firm; prime discounts, 6 to 6½ per cent., and call loans, 5½ to 6 per cent. Speculation in stocks fairly active at firm prices. Latest sales: Merchants Bank 162, Ontario 128½, Dominion Bank 269, Imperial Bank 212, Gen. Electric 169 ex-allocment, Toronto Electric 133, C.P.R. 97½, Toronto Ry. 98½, Cable 171, Western Assurance 158, Carter-Cruise 101½, War Eagle 153½, Virtue 117, Republic 109, Payne 118.

Butter, &c.—Offerings are fair and prices steady. Choice dairy tub and rolls job at 16c to 17c, and medium at 14c to 15c. Pound rolls, 17c to 18c. Creamery steady at 21c to 21½c for tub and at 22c to 23c for rolls. Eggs a little easier, at 13½c per dozen, in case lots for fresh. Cheese in moderate demand at 12½c to 13c, in a jobbing way.

Dressed Hogs.—The receipts continue small and prices firm. Choice lots bring \$7.50 in small quantities. Selected cars quoted at \$7 to \$7.25.

Flour and Grain.—Flour quiet and steady, with straight rollers quoted in barrels at \$2.85, and choice grades at \$3.00 to \$3.10. Manitoba patents, \$3.90 to \$4.00, and strong bakers, \$3.60. Bran firm, at \$16.50 to \$17, and shorts at \$17.50 to \$18 west. Oatmeal \$3.20 to \$3.30 in car lots. Wheat quiet with prices steady; white and red, 66c north and west, and spring at 67c east. Goose, 70c low freights. No. 1 Manitoba hard, 81½c, grinding in transit, and at 80½c North Bay. Barley quiet and unchanged, with No. 2 quoted at 42c west, and at 43c east. Oats firm, with white at 28c west and 29c east; mixed,

HOLGATE & FISHWICK,

14 Fraser Street and 29 Dale Street,
LIVERPOOL, ENGLAND.

Brewers' Engineers,

Brassfounders, Coppersmiths,

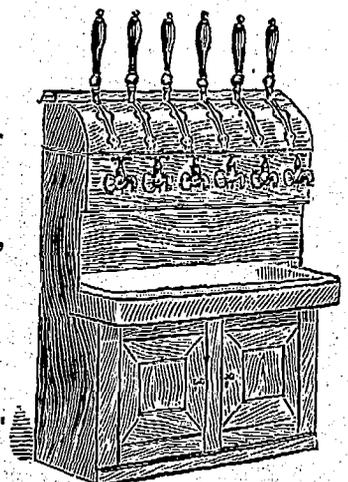
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EVERY REQUISITE FOR PUBLICANS SUPPLIED.

Beer Engines, Warmers, Drainers, &c.

"Merritt," "Unique," "Rapid," and
"Crown" Cork Drawers.



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Old Outer Covers

Repaired Equal to New or Bought for Cash

Re-Lining with Canvas, - - - 3s. Od. each
 New Rubber (any pattern) . . . 6s. 6d. to 5s. 6d.
 (According to quality and weight.)

A TRIAL ORDER SOLICITED.

PROMPT DELIVERY.

N.B.—We cannot Repair or put in New Wires.

A Variety of SECOND-HAND COVERS, any size [equal to new] in stock, 10/6 each.
 [Of the Best Workmanship and Material.]

Full Particulars of the

IMPERIAL TYRE & RUBBER CO., Ltd.,

27 BROOKE STREET,

HOLBORN, LONDON, E. C., Eng.

27c to 27½c west. Peas higher at 62c west, and 63c east. Rye, firm, at 52c west, and at 53c east. Buckwheat, 49½c west and 50½c east. Corn, firm at 47c on track for American, and at 45c to 48c for Canadian.

Groceries.—Trade is fair and prices rule firm. Sugars are unchanged, selling at \$4.53 to \$4.58 for granulated and at \$3.83 to \$4.43 for yellows. Dried fruits are firmer. Valencia raisins, clays, 7½c to 8c. Provincial currants, 4½c to 5c. Filigras, 5c to 5½c. Coffees, unchanged, at 10c to 14c for Rio and at 23c to 28c for Mocha. Canned goods steady; tomatoes, 95c to \$1; peas, 75c to \$1; corn, \$1.10 to \$1.15. Teas in moderate demand and firm.

Hardware and Metals. — There is a good trade in general hardware and metals are firm. Tin, slightly higher.

Hides and Skins.—The hide market is easier. Cured, 9c to 10c. Dealers pay 3¼c for No. 1 green and 7¼c for No. 2. Calfskins, 10c for No. 1 and 8c for No. 2. Sheepskins firm at \$1.25 to \$1.40.

Live Stock.—The cattle market was firmer this week. Sales of exporters at 5½c per lb., for choice, and at 4¼c to 4½c for medium. Butchers' cattle sell at 3¼c to 4¼c per lb., for good to choice lots. Stockers, 3¼c to 3½c. Sheep, 3½c to 3¾c per lb. for choice ewes. Lambs, 4¼c to 6c per lb. Hogs are firm, the best bacon lots bringing 6¼c per lb.; light fats, 5½c, and heavy, 4¾c to 5¼c per lb.

Provisions.—The demand for cured meats was fairly active and prices rule firm all round. Mess pork, \$16, and short cut, \$17. Bacon firm, at 8c for

STOCKS AND BONDS.

NAME.	Par Val's.	Capital Subscribed.	Capital paid-up.	Rest.	Div. Inst. 6 Mo	Dates of Dividends.	Per Cent. Price Apr. 12, (Bid)	Cash value per S
British North Am.....	2½	4,866,666	4,866,666	1,579,500	2½	Apr. Oct.	147½	147 50
Can. Bank of Commerce	50	6,000,000	6,000,000	1,000,000	3½	June Dec.	105	42 00
Commercial, Windsor...	40	600,000	300,000	300,000	3	.....	115	184 00
Dominion	50	1,500,000	1,500,000	1,500,000	3½	May	115	78 00
Eastern Townships.....	50	1,500,000	1,500,000	850,000	3½	Jan July	150	79 00
Halifax Banking Co.....	20	500,000	500,000	400,000	3½	Feb. Aug.	153	79 00
Hamilton	100	1,500,000	1,500,000	1,000,000	3½	June Dec.	186	186 00
Hochelaga	100	1,492,670	1,492,670	585,000	3½	June Dec.	152	182 00
Imperial	100	2,500,000	2,393,323	1,555,660	4 & 1	June Dec.	211	211 00
Jacques Cartier.....	25	500,000	500,000	500,000	3	.....	.....	.....
Merchants' Can.....	100	6,000,000	6,000,000	2,800,000	3½	June Dec.	160	160 00
Merchants' Halifax	100	2,000,000	1,985,070	1,707,000	3½	Feb. Aug.	180	188 00
Molson's	50	2,423,100	2,180,645	1,625,000	4 & 1	Oct. April	190	95 10
Montreal	200	12,000,000	12,000,000	6,000,000	5	June Dec.	201	632 00
Nationale	30	1,200,000	1,200,000	160,000	3	May Nov	90	27 00
New Brunswick.....	100	500,000	500,000	700,000	6	Jan July	300	300 00
Nova Scotia.....	100	1,760,930	1,760,930	2,163,570	4½	Feb. Aug.	221	221 00
Ontario.....	100	1,000,000	1,000,000	110,000	2½	June Dec.	123	123 00
Ottawa.....	100	1,094,930	1,731,080	1,403,310	4 & 1	June Dec.	190	190 00
People's of N. B.....	150	180,000	150,000	140,000	3	.....	250	375 00
Quebec.....	100	2,500,000	2,500,000	700,000	3	June Dec.	125	125 00
St. Stephen's.....	100	200,000	200,000	45,000	2½	April Oct.	.....	.....
Standard	50	1,000,000	1,000,000	600,000	4	April Oct.	197	197 00
Toronto	100	2,000,000	2,000,000	1,800,000	5	June Dec.	241½	241 00
Traders	100	1,000,000	1,000,000	70,000	3	June Dec.	117	117 00
Union (Halifax).....	50	500,000	500,000	250,000	3	Sept	123	61 00
Union of Canada	100	2,000,000	2,000,000	450,000	5½	June Dec.	.....	.....
Western.....	100	500,000	388,239	118,000	3½	Apr. Oct.	.....	.....
Agri. Sav. and Loan Co	50	630,000	629,544	160,000	3	Jan July	.....	.....
Bell Telephone Co.....	100	3,168,000	3,168,000	910,000	4½	Jan	180	180 00
Brit. Can. Loan & Inv. Co.....	100	1,937,903	308,481	120,000	3½	Jan July	95	95 00
Brit. Mortg. Loan Co.....	100	450,000	316,504	100,000	3	July	.....	.....
Can. Colored Cot. Mills Co.....	100	2,700,000	2,700,000	.....	.....	Oct	75	75 00
Can. Landed & Nat'l Inv't Co.....	100	2,008,000	1,004,000	350,000	3	Jan July	85	85 00
Can. Farm. Loan and Sav. Co.....	50	6,000,000	2,600,000	1,200,000	3	Jan July	130	65 00
Can. Sav. & Loan Co.....	50	750,000	750,000	320,000	3½	June Dec.	114	57 00
Central Can. Loan & Sav. Co.....	100	2,500,000	1,250,000	385,000	3	Jan July	134	34 00
Dominion Sav. and Inv. Co.....	50	1,000,000	334,200	20,000	2½	July Dec.	76	37 50
Dominion Telegraph Co.....	50	1,000,000	1,000,000	.....	1½	Jan	123	64 00
Dominion Cotton Mills Co.....	100	3,000,000	3,000,000	.....	3	Mar	100	100 00
Freehold Loan and Sav. Co.....	100	3,221,500	1,318,100	300,000	3	June Dec.	75	76 00
Hamilton Prov. and Loan.....	100	1,500,000	1,100,000	345,824	3	Jan July	110	110 00
Home Sav. and Loan Co.....	10	2,000,000	200,000	200,000	3½	Jan July	140	14 00
Huron & Erie Loan & Sav. Co.....	50	3,000,000	1,400,000	750,000	4½	Jan July	176	68 00
Imperial Loan and Inv. Co.....	100	840,000	720,647	160,000	3	Jan July	95	95 00
Landed Banking and Loan.....	100	700,000	688,098	150,000	3	Jan July	112	112 00
Lond. & Can. Loan and Ag.....	50	5,000,000	700,000	210,000	4	Jan July	53	26 50
London Loan Co.....	50	679,700	661,850	81,000	3	Jan July	106	53 00
Lond. and Ont. Inv. Co.....	100	2,750,000	550,000	160,000	3½	Jan July	96	96 00
Manitoba & North-W. L'n Co.....	100	1,500,000	376,000	51,000	.....	Jan July	45	45 00
Montreal Telegraph Co.....	40	2,000,000	2,000,000	.....	2	Jan	165½	66 20
Montreal Gas Co.....	40	2,500,000	2,997,916	.....	2½	April	183½	65 40
Montreal Street Ry. Co.....	50	5,000,000	5,000,000	334,247	4	Feb. *	266	266 00
Montreal Cotton Co.....	100	1,400,000	1,400,000	600,000	4	Feb. *	140	140 00
Merchants M'fg Co.....	100	600,000	600,000	.....	3½	Feb. Aug.	135	135 00
Montreal Loan and Mortg.....	25	500,000	500,000	300,000	3	Jan July	140	35 00
Ont. Indus. Loan and Inv.....	100	486,300	314,386	150,000	3	Jan July	.....	.....
Ont. Loan and Deb. Co.....	50	2,000,000	1,200,000	615,000	3	Jan July	121	60 50
People's Loan and Dep. Co.....	50	600,000	600,000	40,000	3	Jan July	25	12 50
Real Est. Loan Co.....	40	578,540	378,720	50,000	3	Jan July	68	31 50
Richelieu and Ont. Nav. Co.....	100	1,350,000	1,350,000	250,000	.....	.....	113½	113 50
The Royal Electric Co.....	100	1,600,000	1,600,000	232,852	Jan	.....	204½	204 25
Toronto Electric Light Co.....	100	500,000	500,000	20,000	Jan	.....	132½	132 00
Toronto Mortgage Co.....	100	1,445,860	724,540	250,303	2½	Jan	78	78 00
Toronto Street Railway.....	100	4,000,000	6,000,000	.....	3	Jan	98½	98 50
Western Can. Loan and Sav.....	50	3,000,000	1,500,000	770,000	3	Jan July	98	49 00
Western Loan & Trust Co.....	50	2,201,300	561,721	62,000	3½	June Dec.	105	105 00
Windsor Hotel .....	.....	.....	.....	.....	.....	.....	.....	.....

* Paying quarterly dividends.

THE NATIONAL Life Assurance Co'y

OF CANADA.

Authorized Capital \$1,000,000.

H. S. HOWLAND, *President.*

R. H. MATSON, *Managing Director.*

F. SPARLING, *Secretary.*

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large lots of long clear, and at 8½c to 8¾c for small lots. Rolls 9c to 9½c. Hams, smoked, 11c to 12c. Lard is firm at 8c to 8¾c, according to package. Dried apples, 5½c to 6c. Potatoes, 37c to 40c per bag. Hops are dull at 14c to 15c. Beans, \$1.25 for common and \$1.70 to \$1.75 for hand-picked.

Wool—The market is quiet and prices unchanged. Pleece is quoted at 18c to 20c and unwashed at 11c. Pulled wools, 19c to 20c for supers, and 20½c to 22c for extras.

THE RYLANDS GLASS AND ENG. CO., LTD.

The conquest of civilisation under the British flag is only partially accomplished by the sword. The completing of the beneficent work is carried out by instruments of husbandry rather than by implements of warfare. Britain has often wielded its sword in the interests of justice and freedom, but that has only been half its duty. The more permanent work has fallen to the great army of merchants and manufacturers who have followed the sword with the peaceful pursuits of trade and commerce, and material prosperity and contentment has thus become the sequel to the military vindication of the rights of humanity. In our very rightful laudation of the pluck and patriotism of the soldier at the present time, we are liable to overlook the daring enterprise and indomitable push of that civilian army which has contributed to the commercial wealth of the world. Great as the success of the British arms has been during the reign of the beloved Queen Victoria, what will most distinguish her long and unprecedented reign, will be the enormous developments of British trade which has stretched to all "the corners of the earth." New industries have sprung up, and older industries have received fresh developments during the past 60 years to an extent never before known during the existence of the British Empire. The firm of manufacturers

whose name stands at the head of this article is just one of those commercial firms of the "Mother Country" of England which has compassed the whole civilised world with its productions. It is really one of those representative firms which are inseparably associated with certain industries for which they cater. Who would ever think of embarking in the Aerated Water business without first communicating with The Rylands Glass and Engineering Company and perusing their comprehensive catalogue. The growth of this firm and the great expansion of the Mineral Water Trade have proceeded simultaneously, and the starting point in both cases was the introduction of Codd's Globe-Stoppered Bottle, of which we here give illustrations:

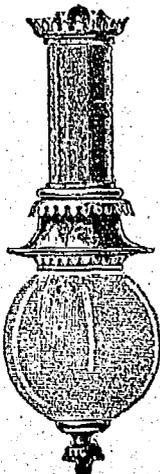


The former is the ordinary and well-known shape of this popular bottle, the latter being a variation which allows of the bottle being inclined either way in pouring out the contents. The principle of both bottles is the same. The spherical glass stopper by the internal pressure of the gaseous contents is pressed against an elastic rubber ring in the mouth, and the bottle is thus hermetically sealed, until it is desired to release the contents. Then all that is necessary is to force the stopper from its seating by bringing superior pressure to bear upon it from the outside. A suitable opener is generally used for this purpose. The general adoption of this bottle is evidence of its superiority over all others in the mineral water trade. It at once strikes even those

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(1,100 Lamps).
40 Corporations
and Vestries.
Over 20 Railways.
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Supply Stations,
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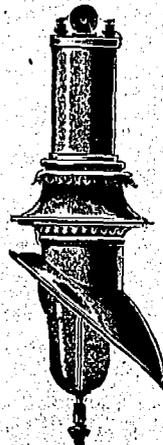
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Telephone Numbers :
 London, 846 Bank Dartford, 7.

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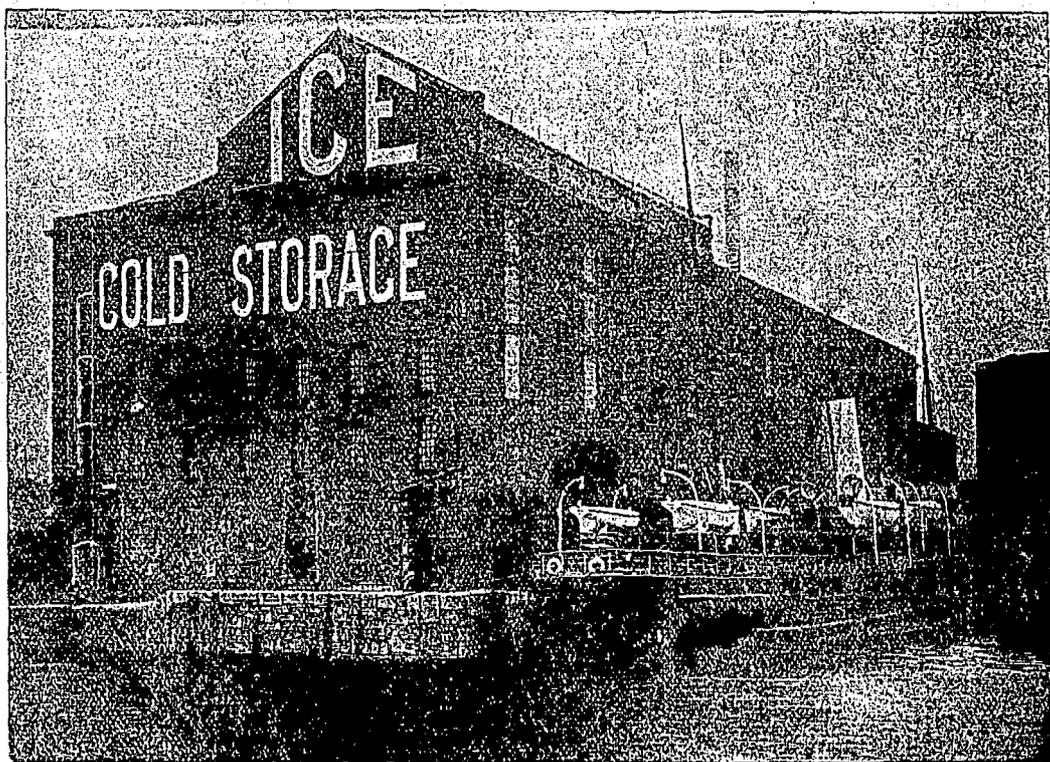
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CAPACITY, 1,000,000 cubic feet of cold storage.
 50 TONS OF ICE MADE PER DAY.

These machines are extremely simple. Use a material having no noxious or poisonous fumes. Being fitted with a safety valve, no neglect or ignorance can cause an accident.

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.....AND.....

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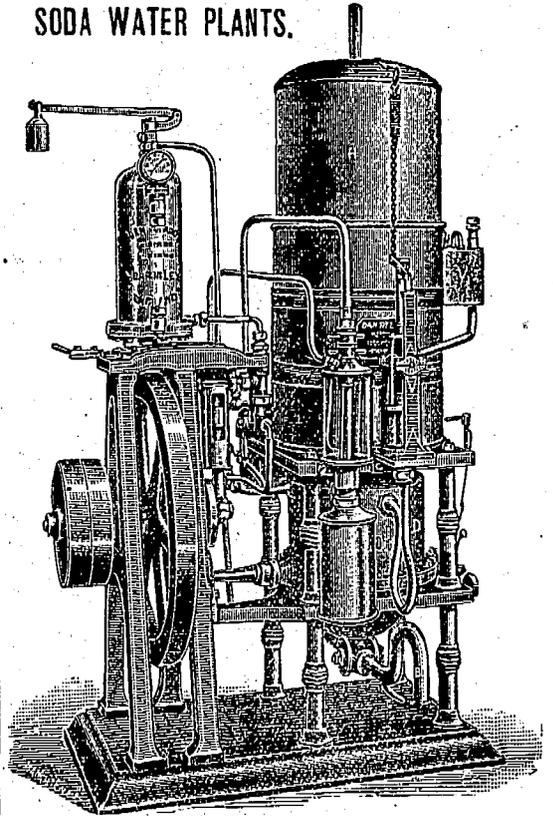
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Syphons	Gas Generators
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Crates and Drainers	Gas Purifiers
Bottle Brushes	Carbonators
Box Brushes	Syrup Plants
Bottle Openers	Syrup Pans
Bottling Wire	Syrup Boilers
Bottling Masks	Syrup Cisterns
Bottling Gloves	Syrup Measures
Bottling Aprons	Syruping Machines
Capsules	Bottle Fillers
Corks & Stoppers	Bottle Corkers
India Rubber Rings	Bottle Washers
Eyeguards	Bottle Rinsers
Gold Foil	Water Filters
Tin Foil	Water Regulators
Tin Tops or Discs	Whiting Mixers
Work Tops or Discs	Gas Pumps
St. Envelopes	Acid Cisterns
Seable Essences	Regulating Valves
Essential Oils	Tincture Presses
Acids and Drugs	Ginger Crushers
Colourings	Engines & Boilers
Bottle Labels, &c.	Gas Engines, &c.

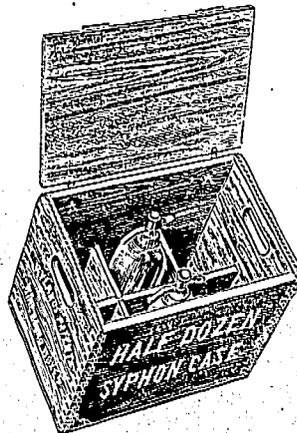
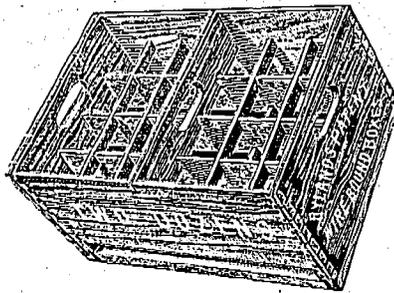


PATENTEES AND MAKERS OF MACHINE-MADE JAM JARS AND AIRTIGHT AND VACUUM BOTTLES FOR MILK, FRUIT, SOUP, EXTRACTS, &c.

Hope Glass and Engineering Works, Stairfoot, Barnsley, Eng.

Catalogues on application.

who are not practically acquainted with the mineral water trade, as being the perfection of cleanliness, simplicity and efficiency. But it is often the case that very simple and useful articles require very skilful manufacture. This is particularly so as regards globe-stoppered bottles. In the first place the bottles have to be made stronger than ordinary bottles, to stand in some cases up to 150 lbs. internal pressure. The form of the neck, and the making up of the annular groove for the rubber ring, require the utmost precision and care in manufacture, or the least defect will cause the bottle to leak or otherwise become ineffective. All these points the Rylands firm have naturally given great attention to; and as the original manufacturers of these bottles they have had an extensive experience not possessed by any other firm, by which they have brought their make of these bottles to the highest point of perfection. The production of these bottles every year by this firm is really prodigious. They of course make many other kinds of bottles. In fact, we ought to say that every kind of bottle for the mineral water and beer or ale bottling businesses is obtainable at the Rylands works. But owing to their unique experience, and to the quality of their globe-stoppered bottles, their production of these bottles predominates over all the other kinds. Leaving bottles, we pass to quite another department, but one equally connected with the mineral water and beverage bottling businesses. We refer to the manufacture of the partitioned wood van and rail boxes for conveying the aerated water and beer bottles from place to place. Here are illustrations of them:



It will be observed that instead of the usual hoop-iron binding, there is a wire-binding round the boxes illustrated above. Sometimes plain wire is used, or if extra strength is desired, then twisted wire is adopted. This wire-binding is another specialty of The Rylands Company and is in gen-

eral use by the mineral water trade in England. The wire has a neater appearance than the old-fashioned hoop-iron; the boxes are lighter in weight, while the wire is hid in a great measure by being sunk in a groove in the wood, and thus protected from the action of wet and rust. The firm is at the present time erecting a very large new factory at their works near Barnsley, England, in order to meet the enormous demand for these boxes.

—Contracts have been let for a new science building at Manitoba University, to cost \$43,000.

ward T. Adams, M.D., Toronto; H. J. Taylor and H. E. Larkin, St. Catharines. The company have opened their head offices at Peterborough, the managing director, J. Alex. Culverwell, late of Toronto, having removed there to take charge of the company's affairs.

—The price of soft coal and also the freightage rate to the importer will see an increase within the present month. The trunk line coal carrier terminals at Buffalo, are about to announce an increase in the carrying tariff of bituminous coal. Pennsylvania coal district lines report the enormous demand for soft or manufacturing coal as responsible for the new rate. The amount of coal taken out weekly from

THE

Telegrams—"SONNEZ," Liverpool.

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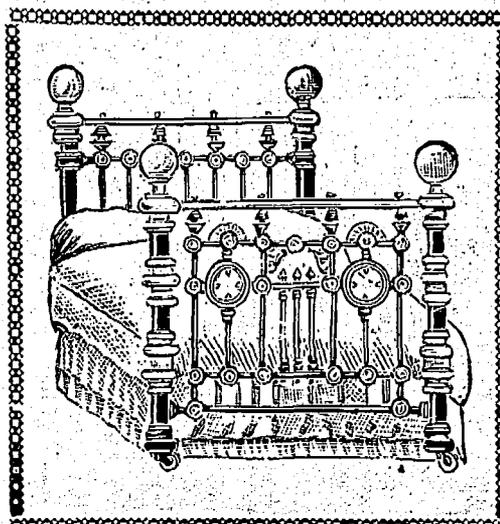
Pennsylvania is without a precedent, reflecting a marvellous industrial growth in the United States and Canada, proportionate with the marked demand. As yet Canadian lines have not experienced a sympathetic fluctuation in rates covering this special classification. The coal now being hauled through Pittsburg aggregate immense proportions. The Panhandle and Pittsburg and Lake Erie roads are running coal specials of 60 cars night and day. The Pittsburg, Virginia and Charleston, and the Reading Systems

are also sending out a continuous run of great freight trains carrying loads for terminal distribution. The Pennsylvania and Baltimore and Ohio, are taking out thousands upon thousands of tons of coke in excess of last year's average. Through the navigation season the immense movement appears likely to be maintained, which will be a boom to water carriers as well. Despite the seeming inroads of electrical power the use of coal as a manufacturing adjunct is increasing rather than diminishing.

Gold Medals:—Warrington, 1898- Manchester, 1898. Auckland (New Zealand), 1899.

...The Mersey Bedstead Co., Ltd.,

Hadfield Works Warrington, England.



Manufacturers of HIGH-CLASS

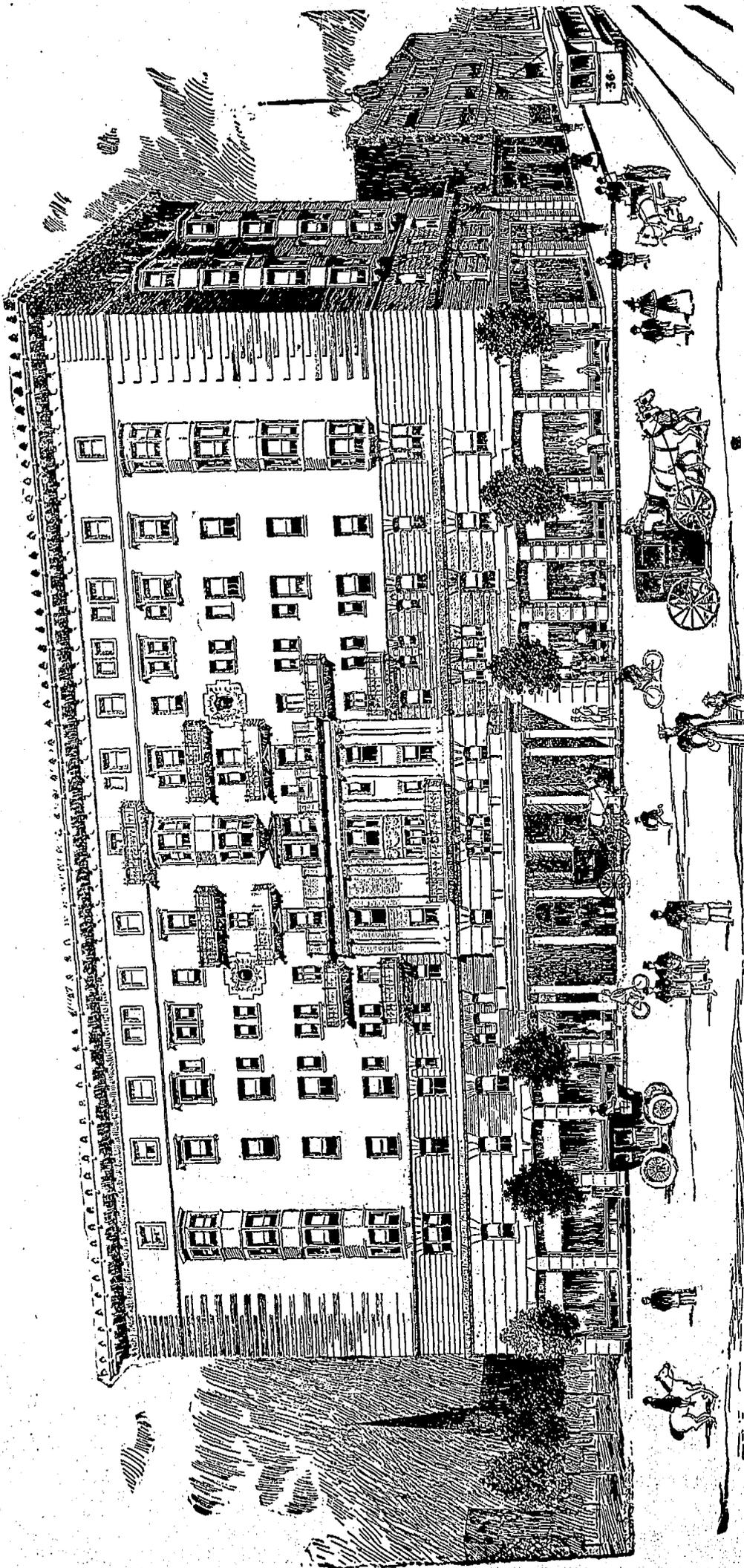
Bedsteads,

Cots, Folders.

OF EVERY DESCRIPTION IN BRASS AND IRON.

The Exhibits of this Company were awarded Gold Medals as above for excellence of design and workmanship.

Write for Pattern Book of Latest Design.



The above apartment and business building, to be known as the "Bellevue" (literally, "fine prospect," after the historic castle of the name in Cassell, Germany), now almost finished for Mr. M. S. Foley, editor and proprietor of the "Journal of Commerce" in Montreal, is situated on Metcalfe street, extending from St. Catherine street to Dominion Square 32 x 171 feet, and eight storeys (100 feet) high, exclusive of restaurant floor in basement. The upper seven storeys are divided into suites of apartments, six on each floor (when completed to St. Catherine street) of from 5 to 8 rooms each—kitchen, bath-room, &c. The ground floor will be occupied by the Molsons Bank on the St. Catherine street front, and four shops (jewellers, &c.), along Metcalfe street to the Square. An arcade, about nine feet wide, will run from street to square, meeting the main entrance from Metcalfe street. All modern accessories and services—elevator (double), telephone, parcel delivery, &c.—hot and cold water, heating, &c., the year round—are being introduced. The building is fire-proof throughout; and, what many will value also, the floors and walls will be sound-proof. The building will cost about \$130,000 to \$140,000. The apartments are already largely leased, and will be ready by 1st May next.—Messrs. Sixe & Archibald of this city, are the architects of this elegant structure, the first of its kind in Canada, with its massive, indestructible character—so devised that the brickwork of any storey could be removed without in any wise affecting the rest of the building, each square being exclusively self-supporting. The system of wind-bracing on the steel framework renders the whole more rigid than a solid mass of steel or iron, or a steel railway bridge.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, APRIL 12, 1900.

Name of Article	Wholesale.	Name of Article	Wholesale.	Name of Article	Wholesale.	Name of Article	Wholesale.
Hardware.		Coil Chain—No. ¼	4 95 0 00	Lead Pipe, per 100 lbs.	7 00 0 00	Tallow, cake	0 00 0 05
Antimony.....	0 104 0 11	9-16.....	5 00 0 00	less 15 p.c.	6 15 0 00	" barrel (refined).....	0 04 0 04
7th. Block L & F, # B.....	0 00 0 36	¾.....	4 80 0 00	Zinc:		" Ordinary.....	0 04 0 04
Strait.....	0 00 0 00	1 and 1 in.....	4 75 0 00	Spelter, per 100 lbs.....	0 00 5 75	Rough.....	0 00 0 02
Copper: Ingot.....	0 184 0 00	Galvanized Staples—		Sheet, Zinc.....	7 00 7 50	Leather	
OUT NAIL SCHEDULE.		100 lb. box, 1¼ to 1¾.....	4 35 0 00	Metal Scrap		No. 1 B. A. Sole.....	0 26 0 27
Base Price, per Keg, car lots	2 85 0 00	Bright, 1¼ to 1¾.....	3 75 0 00	No. 1 Wrought Iron.....	0 00 0 00	No. 2 B. A. Sole.....	0 25 0 26
Extras—Over and above 30d.		Galvanized Iron:		No. 1 Machinery.....	0 00 0 00	No. 3 B. A. Spanish Sole.....	0 23 0 24
40d, 50d, 60d and 70d Nails.		Queen's Head, } gauge 28	4 75 5 00	Stove.....	0 00 0 03	Slaughter, No. 1.....	0 23 0 29
Cut and Fence Nails—		Common.....		Malleable iron.....	0 00 0 03	light medium & heavy..	0 23 0 29
16 and 20d Hot Cut, per 100 lbs	0 05 0 00	do 26 gauge	4 40 4 65	Lead sold.....	0 00 0 00	No. 2.....	0 26 0 27
10 and 12d ".....	0 10 0 00	Bar Iron, per 100 lbs.	2 45 base	" tea.....	0 70 0 00	Harness.....	0 31 0 34
¾ and 9d ".....	0 15 0 00	Car lots	2 40	Light Brass.....	0 00 0 00	Upper, heavy.....	0 34 0 36
6 and 7d ".....	0 30 0 00	Ord. Crown, base.....	0 00 0 00	Black Sheet Iron.		Upper, light.....	0 35 0 37
4 and 5d ".....	0 40 0 00	Best Refined.....	0 00 0 00	Per 100 lbs.		Grained Upper.....	0 34 0 35
3d ".....	0 85 0 00	Norway, base.....	4 25 0 00	8 to 16 gauge.....	3 05 0 00	Scotch Grain.....	0 25 0 33
2d ".....	1 00 0 00	Am. Sheet Steel, 6¾ 14	3 75 0 00	18 to 20 do.....	2 75 0 00	Kip Skins, French.....	0 60 0 65
Out spikes 10c, per Keg advance.		" " " 17	3 60 0 00	22 to 24 do.....	2 95 0 00	English.....	0 45 0 55
Fine blued nails—		" " " 22 & 24	3 75 0 00	26 do.....	3 05 0 00	Canada Kip.....	3 50 0 60
2d per 100 lbs.....	1 00 0 00	" " " 26	3 90 0 00	28 do.....	3 10 0 00	Hemlock Calf.....	0 50 0 70
3d ".....	1 50 0 00	" " " 28	4 00 0 00	Boiler plates, iron, ¼ in.	0 00 1 75	" Light.....	0 50 0 60
Casing Box, Tobacco Box		and larger.....	0 00 2 50	3-18 in.....	0 00 2 50	French Calf.....	3 85 1 10
and Flooring Nails—		Band Canadian, 1 to 6 in.	0 00 3 20	Hoop Iron, base for 2 in.	0 00 3 20	Splits, light and medium.	0 22 0 25
20 to 30d per 100 lbs.....	0 55 0 00	30c; over base of ordin-		and larger.....		heavy.....	0 17 0 20
10 to 16d ".....	0 60 0 00	iron, smaller size Extras		Band Canadian, 1 to 6 in.		small.....	0 18 0 20
¾ and 9d ".....	0 85 0 00	Canada Plates:		30c; over base of ordin-		Leather Board, Canada..	C 06 0 10
6 and 7d ".....	0 70 0 00	Galvanized.....	4 50	Iron, smaller size Extras		Enameled Cow, per ft.....	0 16 0 18
4 to 5d ".....	0 85 0 00	52 sheets.....	8 15	Rope.		Febble Grain.....	0 12 0 14
3d ".....	1 20 0 00	60 do.....	8 25	Steel, base.....	0 00	Glove Grain.....	0 12 0 13
Flotishing nails—		75 do.....	8 35	" 7-16 and up.....	0 11 1/2	B. Calf.....	0 15 0 20
¾ inch and longer per 100 lbs	0 60 0 00	All bright.....	8 50	" ¾.....	0 13 1/2	Brush (Cow) Kid.....	0 11 0 12
2¼ and 2½ inch.....	0 85 0 00	Wro't Iron pipe, ¼ in 1 in.	3 50	" 5-16.....	0 13 1/2	Buff.....	0 13 0 16
2 and 2¼ inch.....	0 70 0 00	¾ in.....	3 30	" ¾.....	0 13 1/2	Russette, light.....	0 35 0 40
1½ and 1¾ inch.....	0 95 0 00	1 in.....	3 55	" ¾.....	0 14	" heavy.....	0 25 0 30
1¼ inch.....	1 20 0 00	1¼ in.....	3 90	" No. 2.....	0 14	" Saddlers' doz.....	7 50 9 00
1 inch.....	1 50 0 00	2 in.....	4 50	Manilla, 7-16 & lgr.	0 16	Imt. French Calf.....	0 65 0 75
Common barrel nails—		per 100 ft. nett.	13 25	" 5-16.....	0 16 1/2	English Oak lb.....	0 30 0 35
1½ inch per 100 lbs.....	1 00 0 00	Steel, cast per lb.....	0 00 base	" ¾.....	0 16 1/2	Dongola, extra.....	0 38 0 42
1 ".....	1 00 0 00	" Spring, 100 lbs.....	0 00 base	" ¾.....	0 17	No. 1.....	0 20 0 22
¾ ".....	1 25 0 00	" Tire.....	3 60 0 00	Lath yarn.....	0 11	ordinary.....	0 14 0 16
¾ ".....	1 50 0 00	" Sleigh shoe, 100 lbs.	3 00 base	Wire Nails.		Colored Pebbles.....	0 18 0 16
1 ".....	1 50 0 00	" Toe Calk.....	3 00 base	Base Price carload.....	3 35	" Calf.....	0 16 0 22
1 ".....	1 50 0 00	" Machinery.....	3 75 base	Less than.....	3 45 1/2	Oils	
1 ".....	1 50 0 00	" Harrow Tooth.....	3 40	2d f.....	1 00	Cod Oil.....	0 35 0 40
Sharp and flat pressed nails		Tin Plates:		3d.....	0 65	S. R. Pale Seal.....	0 50 0 55
3 inch and longer per 100 lbs.	1 35 0 00	IC Coke, 14 x 20.....	4 75	4d and 5d.....	0 40	Straw Seal.....	0 42 1/2 0 45
2¼ and 2½ inch.....	1 50 0 00	IC Charcoal, 14 x 20.....	4 75 4 80	6d and 7d.....	0 30	Cod Liver Oil, Nfld. Norw	
2 and 2¼ inch.....	1 85 0 00	IXX.....	5 75	8d and 9d.....	0 15	Process.....	0 95 1 05
1½ and 1¾ inch.....	2 50 0 00	D G.....	6 75	10d and 12d.....	0 10	Norwegian.....	1 25 1 30
1¼ inch.....	3 00 0 00	DX.....	0 00	16d and 20d.....	0 06	Castor Oil.....	0 09 0 10 1/2
1 ".....	3 00 0 00	DXX.....	0 00	30d to 60d.....	Base	Castor Oil bris.....	0 08 0 09 1/2
Coil Chain—No. 6.....	0 12 0 00	Terne Plate IC, 20x28.....	0 00	Hides and Tallow		Lard Oil, Extra.....	0 70 0 75
" 5.....	0 11 0 00	Rus. Sheet Iron.....	8 75 box	Montreal Green Hides		".....	0 00 0 65
" 4.....	0 10 1/2 0 00	Lion & Crown tin'd sh'ts.	0 10 1/2 0 00	No. 1.....	0 00 0 09	Linseed, raw, nett.....	0 03 0 71
" 3.....	0 10 0 00	22 and 24 gauge case lots	7 00 7 20	No. 2.....	0 00 0 05	" boiled, nett.....	0 60 0 74
" 2.....	0 08 1/2 0 00	26 gauge.....	7 50 8 00	No. 3.....	0 00 0 07	Olive, pure.....	0 90 1 10
" 1.....	0 00 0 00	Lead: Pig, per 100 lbs; ..	0 00 4 60	Tanners pay \$1 extra for		Extra, qt., per case.	3 00 3 70
5-16.....	5 40 0 00	Sheet.....	4 00 4 25	sorted, cured & inspect'd		Turpentine, nett.....	0 00 0 85
7-16.....	5 15 0 00	Shot, per 100 lbs.....	5 50 6 00	Sheepskins.....	1 00 1 10	Benzine.....	0 00 0 24
				Clips.....	0 00 0 00	Petroleum:	
				Lambskins each.....	0 00 0 10	Gasoline 76 gravity.....	0 21 0 22
				Calfekins, No. 1.....	0 00 0 11	Stove Gasoline.....	0 20 0 21
				Calfekins, No. 2.....	0 09 0 00	Silver Star.....	0 16 1/2 0 17 1/2
				Horse hides, No. 1.....	0 00 2 00	Imperial Acme.....	0 17 1/2 0 18 1/2
				" No. 2.....	0 00 1 50	American W. W.....	0 20 0 21
						Austral.....	0 21 1/2 0 23 1/2

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Name of Article	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.
Class.	\$ c. \$ c.	Salt—Continued.	\$ c. \$ c.	Capstan Cigarettes, 10s. 50s.	\$ c. \$ c.	Ports—	\$ c. \$ c.
Cutted inches, 60 to 25.....	0 00 2 00	Special Dairy, per brl.	2 00 2 50	Gold Flake, 10s, 50s.....	0 15 0 75	Tarragona.....	1 10 1 50
do 26 to 40.....	0 00 2 30	quarters	0 45 0 50	Three Castles, 10s, 50s.....	0 20 1 00	Sandeman.....	2 00 6 00
do 41 to 60.....	0 00 4 50	Spl Cheese Salt p bag 200lb	1 25 1 50	Gold Tip, 50s, 100s.....	1 25 2 50	Warter & May sPorts gal.	2 10 6 50
do 51 to 60.....	0 00 4 75	Turk's Island per bush.....	0 30 0 35	Gerth's Smoking, per lb.....	0 00 1 60	Sherries—Per artln	2 00 6 50
Paints, &c.		Tobacco—Cut Smoking.		Wool.		Wisdom & Warter's Sher-	2 00 6 50
Lead pure 50 to 100 lb. kgs.	0 00 6 75	No. 1 Black Chewing, cads	0 50 0 65	Fleece.....	0 00 0 23	ries..... per gal.....	2 00 6 50
do No. 1.....	0 00 6 37	No. 2 do	0 59 0 00	do clothing.....	0 00 0 00	Claret—	
do No. 2.....	0 00 6 00	Old Chum, in pkg., 10s and	0 00 0 82	Tub Wash.....	0 00 0 00	St. Julien.....	2 60 2 65
do No. 3.....	0 06 5 62	12s	0 00 0 82	Pulad, combing.....	0 00 0 00	Barton & Guestier.....	4 00 25 00
White Lead dry.....	5 50 5 00	Old Chum, in tins, lbs. and	0 00 0 82	do super.....	0 00 0 00	Nat. Johnson & Sons.....	4 00 25 00
Red Lead.....	5 00 5 00	1/2s	0 00 0 82	do extra.....	0 53 0 58	J. Calvet & Co.....	4 50 40 00
Venetian Red Eng'h.....	1 50 1 75	Old Chum, 1-6 tins.....	0 00 0 95	B. A. Scoread.....	0 54 2 60	Champagnes—	
Yel. Ochre, French.....	1 25 3 00	Puritan, in pkgs., 1-11s	0 00 0 85	Natal.....	0 00 0 00	Pommery, Fils & Co.....	25 00 30 00
Whiting, ordinary.....	0 65 0 60	do 1/2 lb. tins.....	0 00 0 85	Caps, greasy.....	0 23 0 26	G. H. Mumm.....	25 00 30 00
do 61dars, do	0 85 0 70	do 1 lb. tins.....	0 00 0 83	do cleaned.....	0 00 0 70	Perrier, Jonet & Co.....	25 00 30 00
English Cement, cask.....	2 40 2 50	Cut Cavendish, in pkg., 1-10s	0 00 1 00	Anetralian greasy.....	0 00 0 00	Brandies—Hennessy ..gal.	7 00 8 50
Belgian Cement.....	1 00 2 30	Durham, in bags, 1-12s and	0 00 1 00	California.....	0 18 0 22	1 Star..... cases	12 75 14 00
Fire Bricks per 1000.....	17 00 24 00	1-6s	0 00 1 00	Waste.		Scotch Whiskies	
Flue Clay.....	1 50 1 75	Durham, 1 lb. drums.....	0 00 1 00	No. 1, White Cotton.....	0 07 0 08	Dewars Scotch extra spec.	9 25 9 50
Rosin.....	2 75 4 50	Ritchie's Navy Cut, 1-5 tins.	0 00 1 05	" 2, " ".....	0 06 0 07	Spl. Liqueur.....	12 25 12 50
Glass—		do Smoking Mixture,	0 00 0 95	" 3, " ".....	0 04 0 05	Extra spl. Liqueur....	16 25 16 50
Domestic Broken Sheet.....	0 13 0 15	Ritchie's Smoking Mixture,	0 00 0 80	No. 1, Colored Cotton.....	0 04 0 04	Gin—	
French Casks.....	0 00 0 13	1-10s	0 00 0 80	" 2, " ".....	0 03 0 04	De Kuyper red cases.....	0 00 11 25
do do.....	0 00 0 14	Unique, 1-15 pkgs.....	0 00 0 65	" 3, " ".....	0 03 0 04	do green do.....	0 00 5 85
American White, brls.....	0 15 0 20	do in pkgs., 1 lb.....	0 00 0 61	Wines, Liquors, &c.		do hhd.....	3 00 3 15
Coopers' Glue.....	0 30 0 25	do in pkgs., 1/2 lb.....	0 00 0 60	<i>Ale—English..... qts</i>	2 50 2 55	Irish Whisky—	
Golden Ochre.....	0 04 0 04	O. K. Mixture, in pks., 16s.	0 00 0 61	" "..... pts	1 62 1 67	Geo Roe & Co. 1 star, qts	9 50 0 00
Brunswick Green.....	0 04 0 10	Plug Tobaccos—		Porter—		do do 3 stars, qts	9 70 10 50
French Imperial Green.....	0 12 0 16	Ritchie's Derby Smoking,	0 00 0 63	Dublin Stout..... qts	2 40 2 45	John Jamieson & Co.....	9 50 11 50
Vermillionette.....	0 12 0 40	Solace, 3s, 8s and 16s	0 00 0 63	do do ..pts	1 57 1 62	Angostura Bitters, per	14 50 15 00
Genuine Quicksilver.....	0 75 0 70	Ritchie's Old Virginia Smok-	0 00 0 70	Spirits Canadian—per gal.		case of 2 doz.....	9 75 10 25
No. 1 Furril's Varn'h, pr. gl	0 65 0 70	ing Twist, 3/4s.....	0 00 0 70	Alcohol..... 66. O. P.	4 50 4 60	do do do per gal	4 00 4 25
do do.....	0 75 1 00	Old Virginia Solace, 3/4s..	0 00 0 70	Spirits..... 50. O. P.	4 05 4 15	Watson's Old Irish, qts, pr ca	6 75 7 76
Brown Japan.....	0 60 0 75	Ritchie's Old Chum Chewing	0 00 0 67	do ..25 U. P.	2 20 2 30	do do do per ca.	7 75 8 76
Black Japan.....	0 60 0 75	Solace, Thick and Thin 9s,	0 00 0 67	Club Whisky..... U. P.	3 60 0 00	Canadian Wines	
Orange Shellac, No. 1.....	1 70 1 50	(6 lb. cads).....	0 00 0 67	Corby's IXL Rye, qrts	8 00 8 50	Golden Diana, qts.....	6 00 0 60
do do Pare.....	1 00 2 00	Standard, 9 1-3s, 6 lb. cads..	0 00 0 67	" XTC ".....	6 00 6 50	Fine Old Port.....	5 00 1 25
White do.....	2 25 2 40	do Thin, 9s	0 00 0 67	Rye Whisky.....	gal. 2, 202, 30	Nigara.....	5 00 1 25
Putty Bulk per cask.....	1 75 1 85	W. D. & H. O. Wills.		Canadian Wines		Burgundy.....	4 50 1 00
Parisgreen in drum 1 lb pk.	0 18 0 19	(E. A. Gerth, agent.)		Claret.....	4 50 1 00	Dry Concord.....	4 50 1 00
Salt.		Westward Ho, 1/2 lb. tins..	0 00 0 50	Wines, Liquors, &c.			
Liverpool per bag.....	0 40 0 45	Meridian (Cavendish 1/2 lb..	0 00 0 75	<i>Ale—English..... qts</i>	2 50 2 55		
Canadian, in small bags.....	2 10 3 00	Traveller.....	0 00 0 50	" "..... pts	1 62 1 67		
Canadian, Quarters.....	0 27 0 50	Three Castles.....	0 00 0 50	Porter—			
Factory Filled per 100z.....	0 50 1 25	Bristol Birds Eye.....	0 00 0 50	Dublin Stout..... qts	2 40 2 45		
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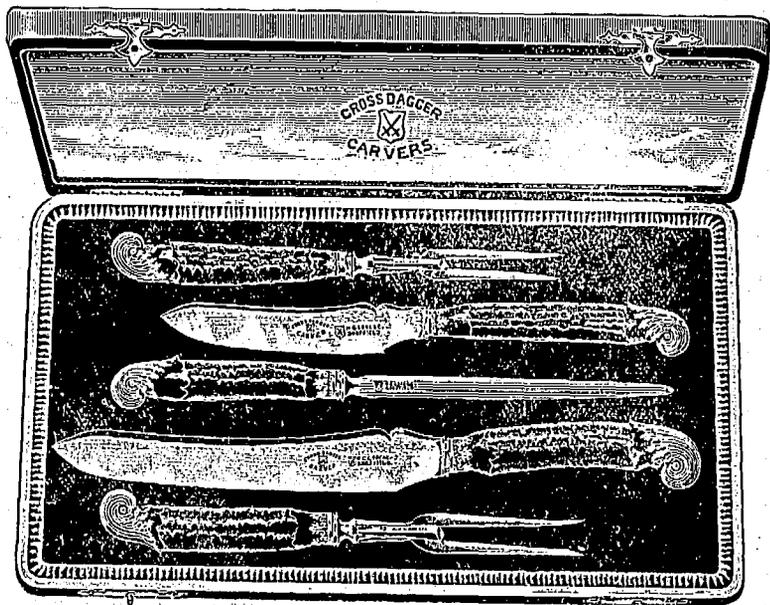
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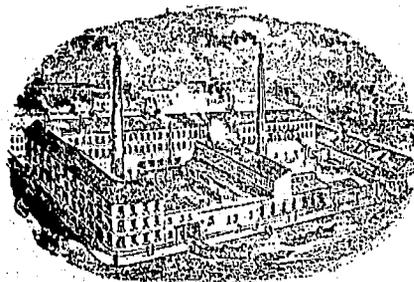
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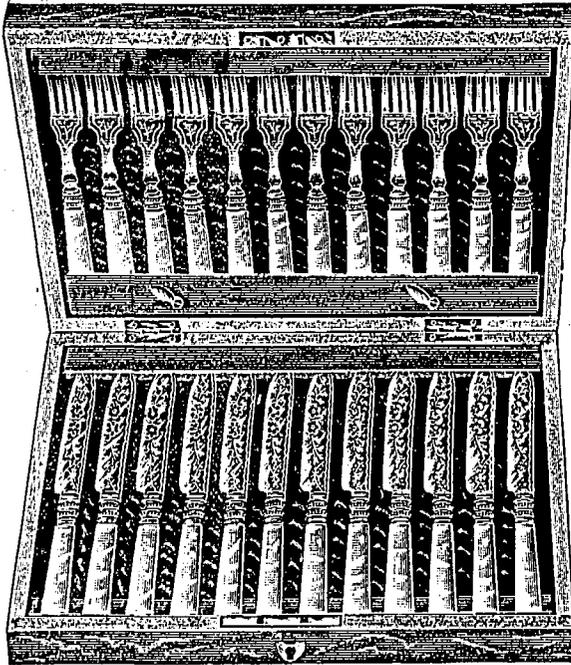
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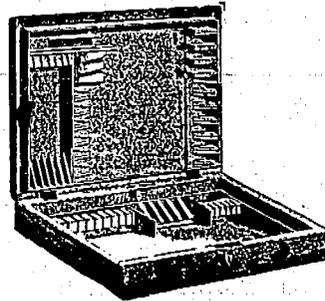
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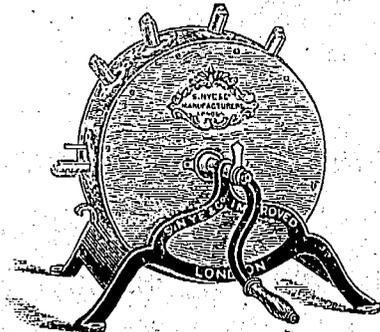


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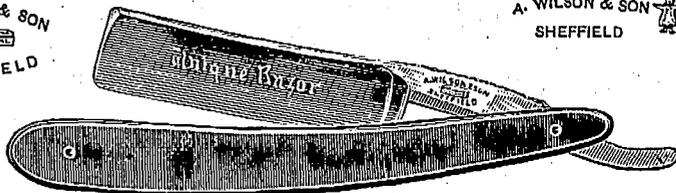
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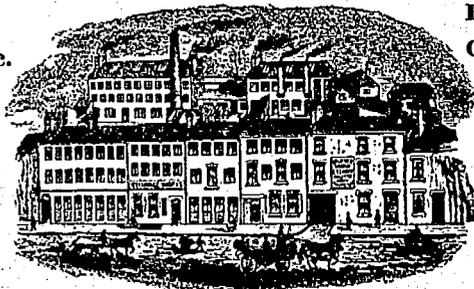
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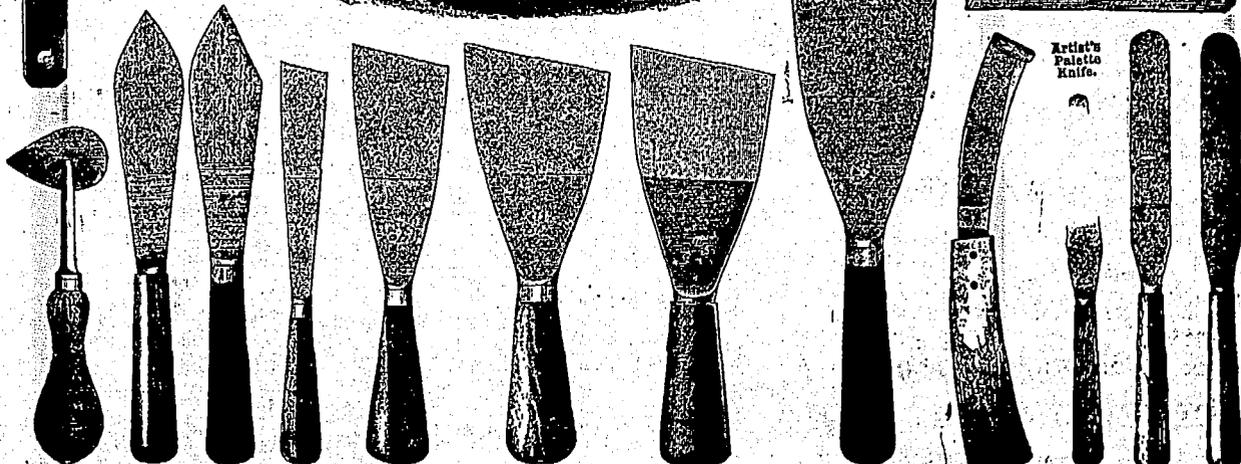
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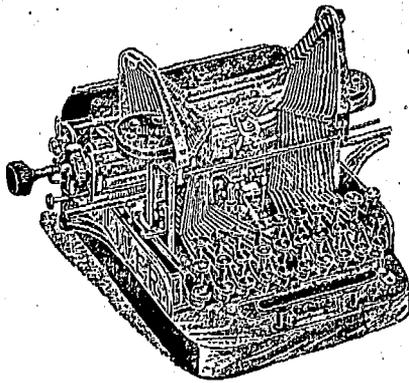
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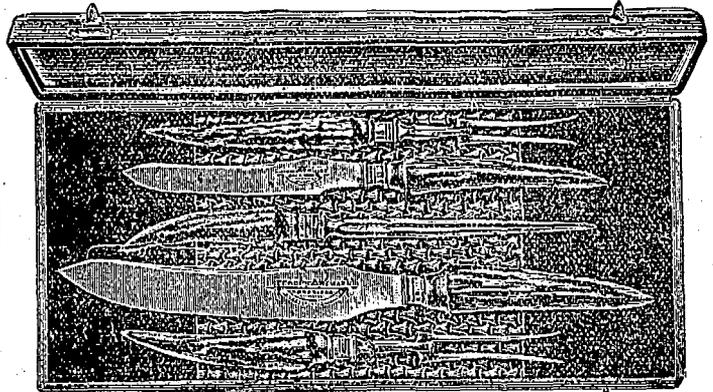
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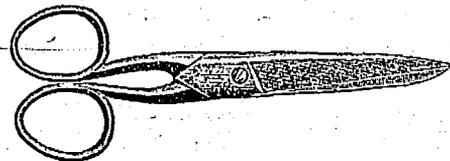
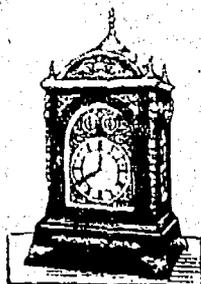
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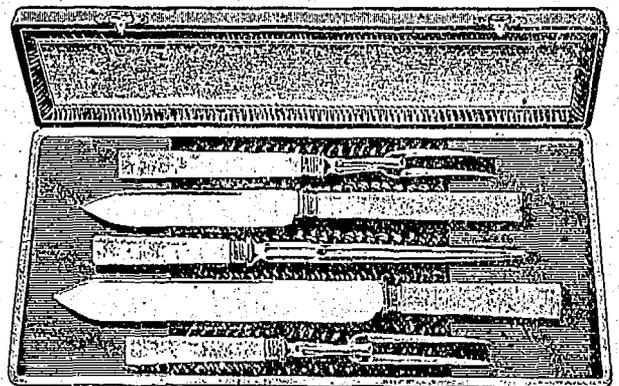
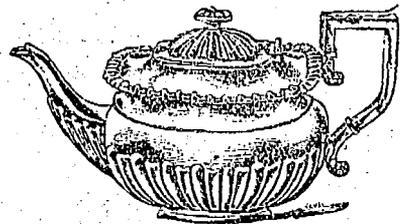
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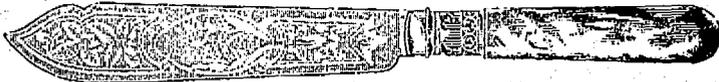
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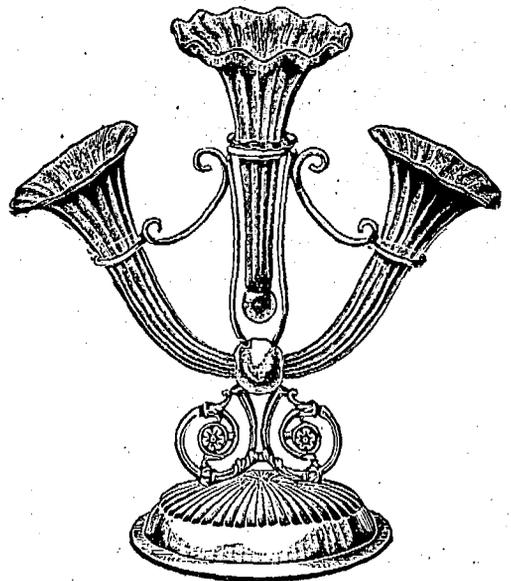
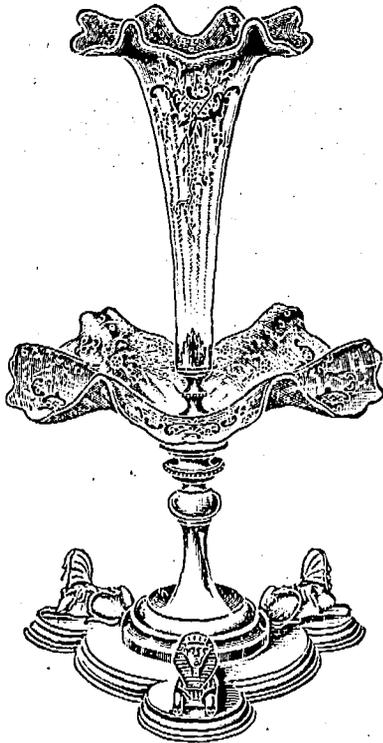
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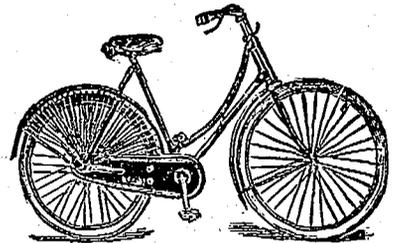


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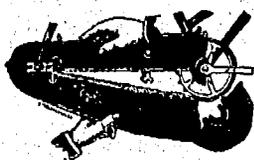
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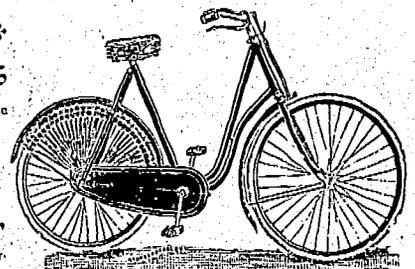
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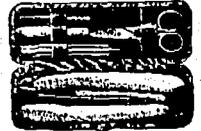
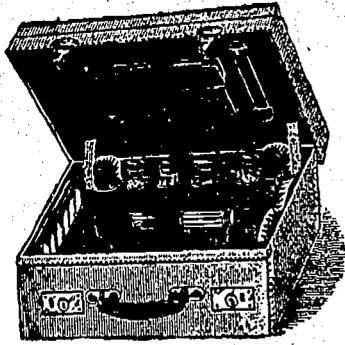
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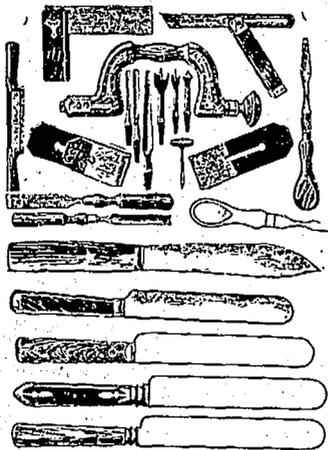
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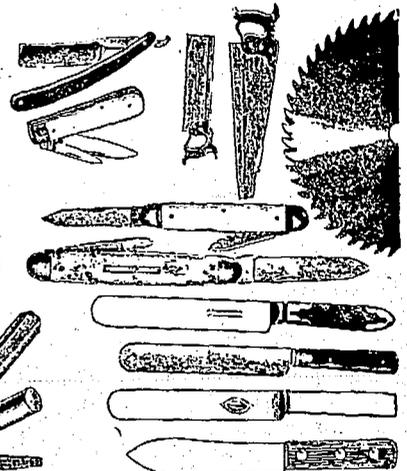
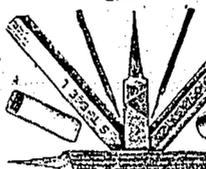
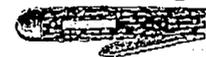
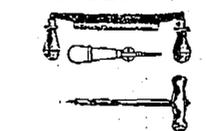
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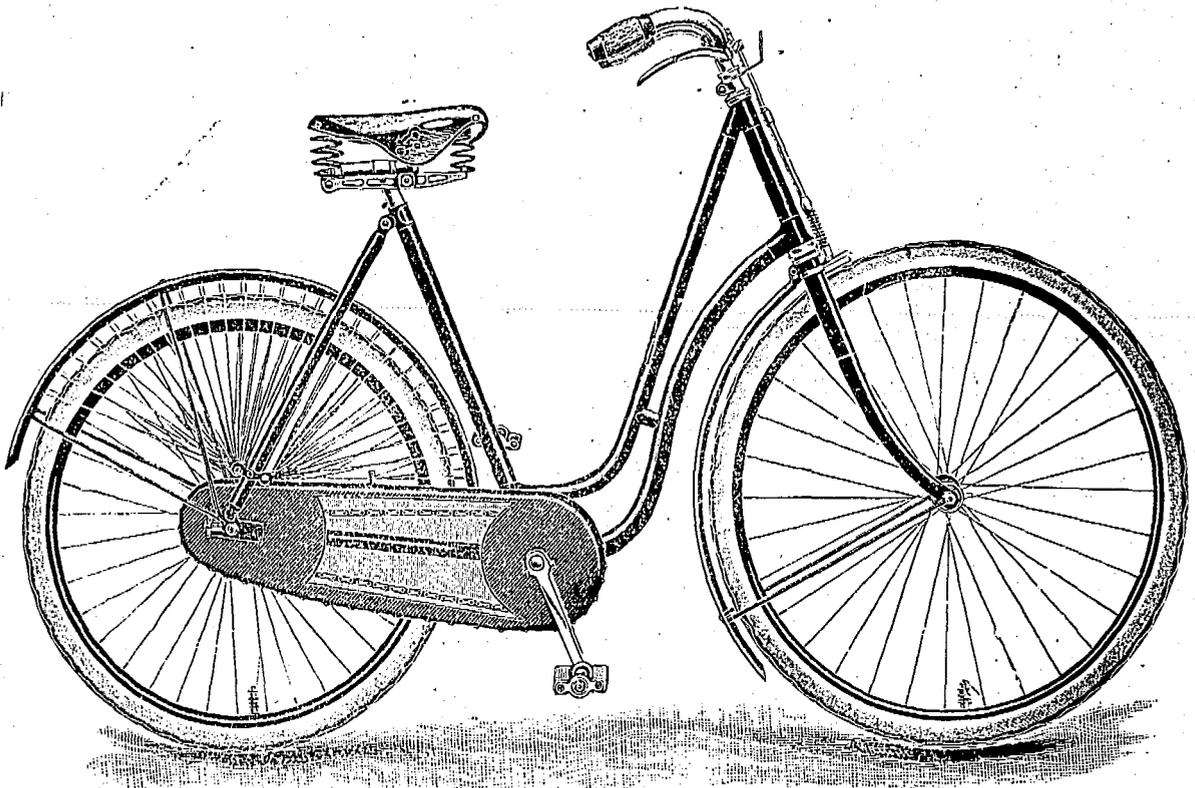
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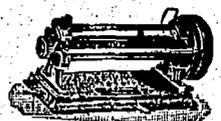
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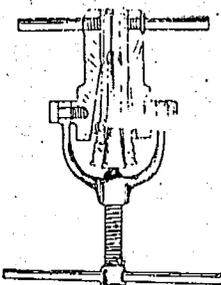
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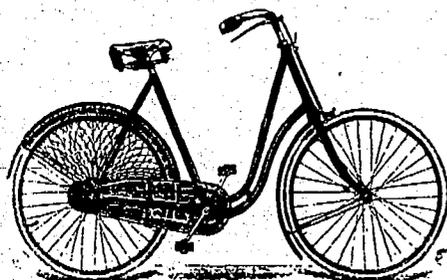
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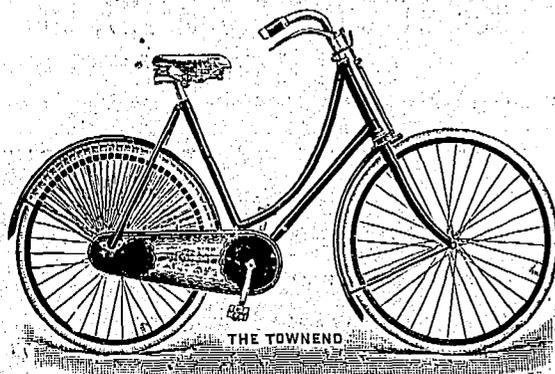
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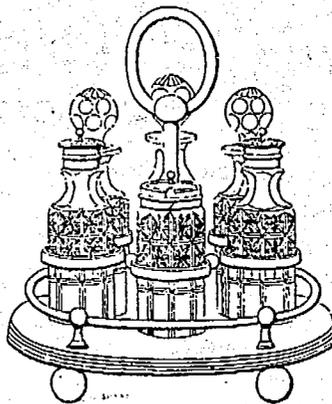
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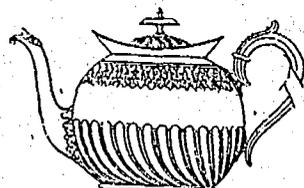
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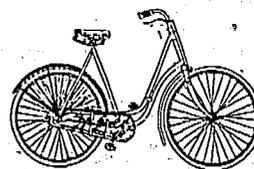
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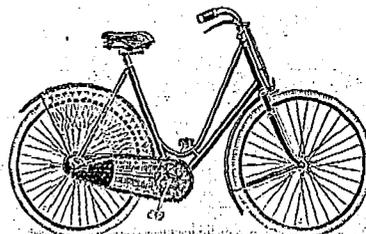
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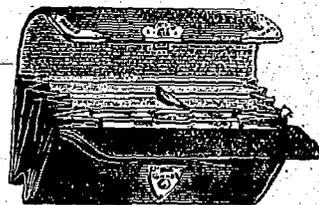
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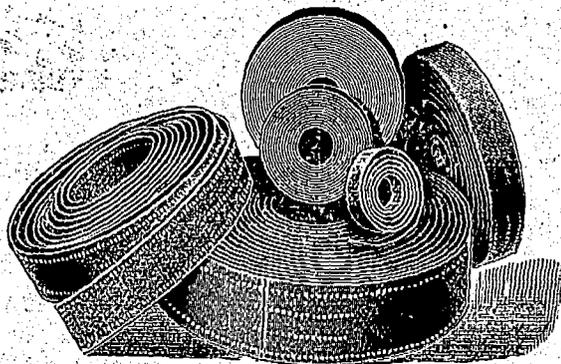
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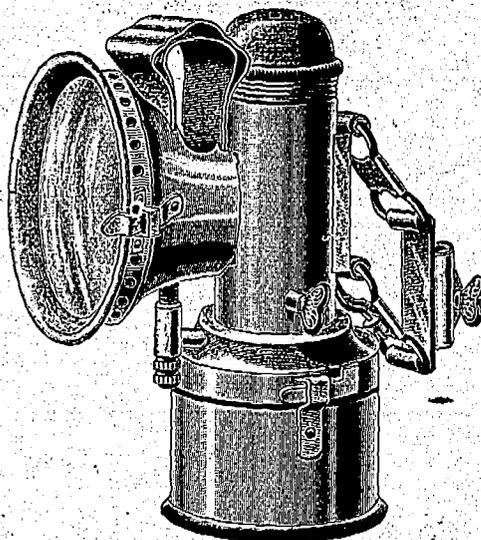
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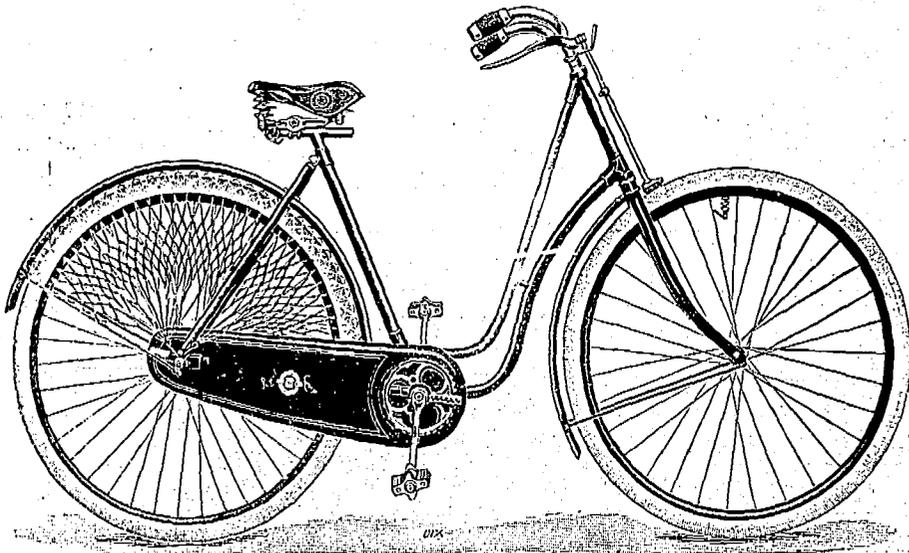
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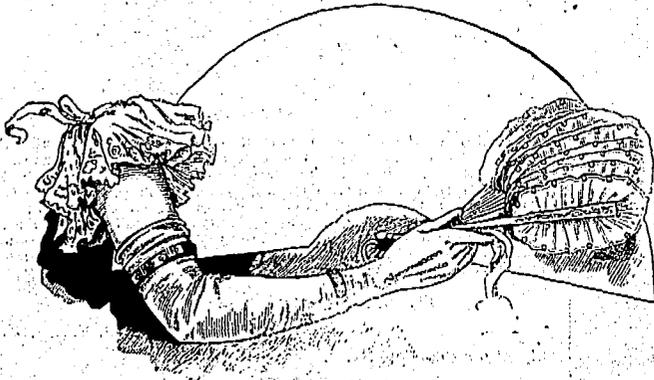


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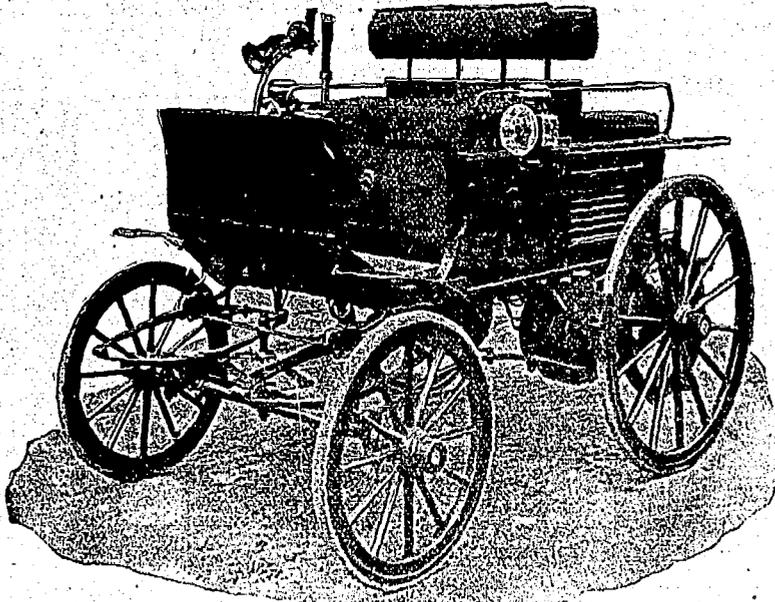
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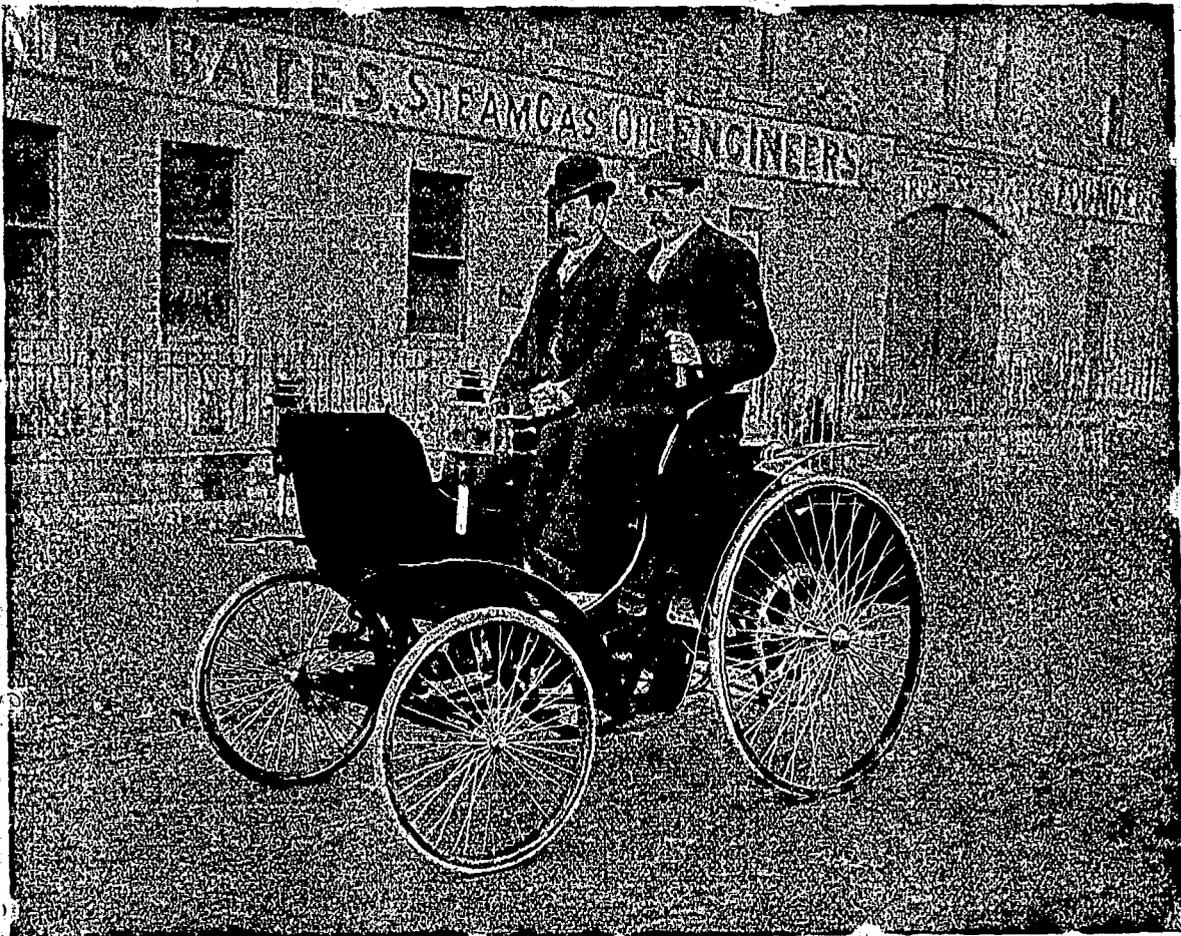
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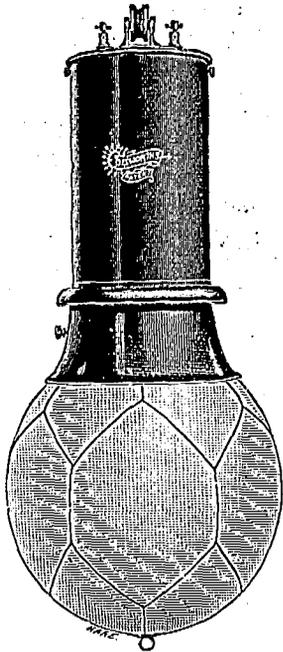
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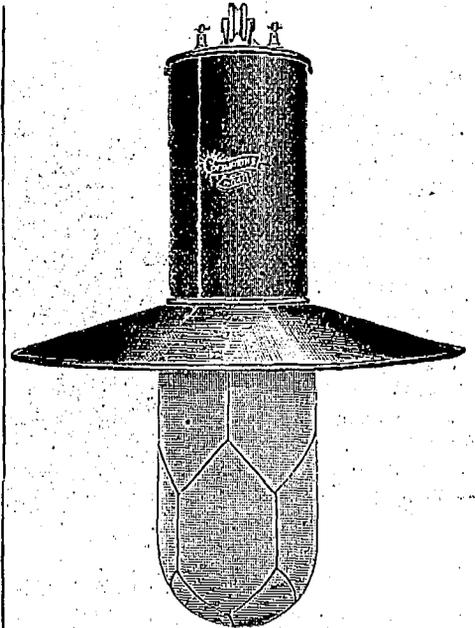


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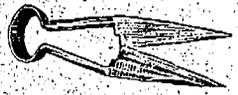


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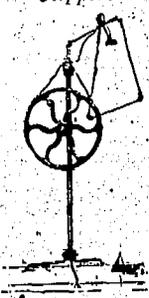
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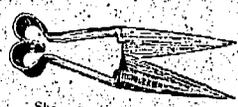
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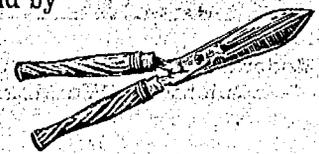
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Canada Life.....	2,500	5-6mos.	40	50
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Commercial U. Fire, Life and Marine.....	50,000	27½	50	5	41½	42½
Guardian Fire and Life.....	200,000	9	20	5	92½	10¼
Imperial Fire.....	60,000	25	10	5	25	26
Lancashire Fire.....	136,493	5	20	2	3	3½
Lion Fire.....	100,000	3	5¼	1¼	¾	¾
London and Lancashire Fire.....	85,100	22	25	2½	19½	17
London Assurance Corporation.....	35,562	20	25	12½	52	54
London & Lancashire Life.....	10,000	10	10	2	7½	8
Liv. & Lon. & Globe Fire and Life.....	391,752	90	St.	2	47	49
Northern Fire and Life.....	30,000	*22½	100	10	74	76
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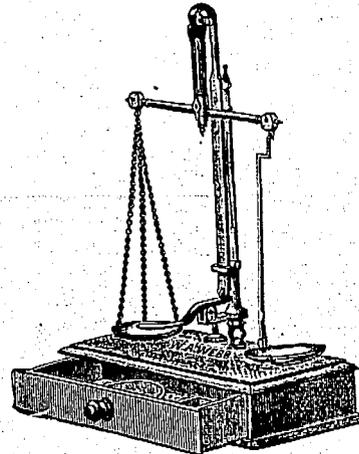
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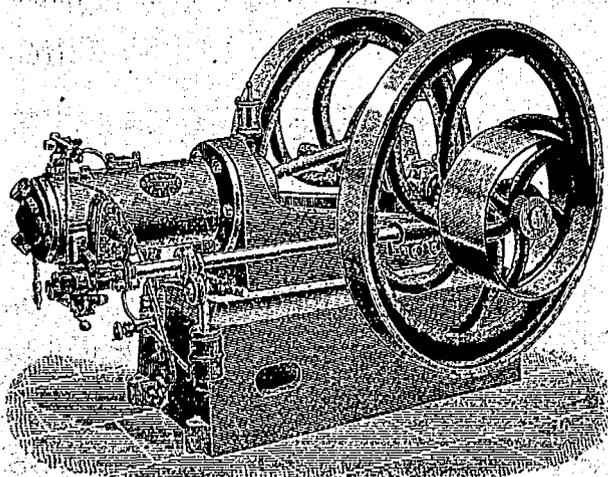


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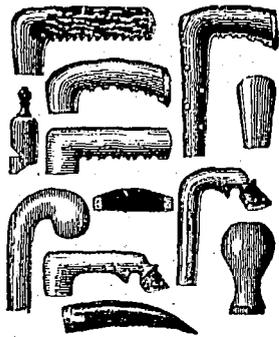
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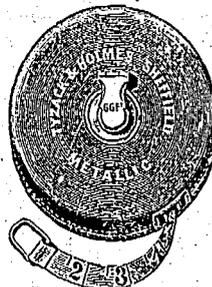
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100 Buffalo & Lake Huron £10 shr	13 1/2	13 1/2
10 do 5 1/4 p.c. 1st mort.	140	144
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Canadian Pacific \$100	115	117
100 Grand Trunk, Georgian Bay, &c. 1st M.	100	102
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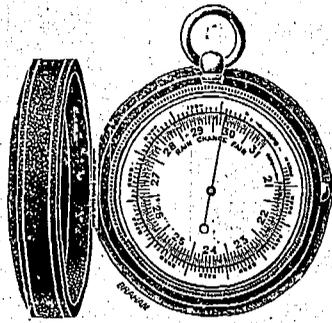
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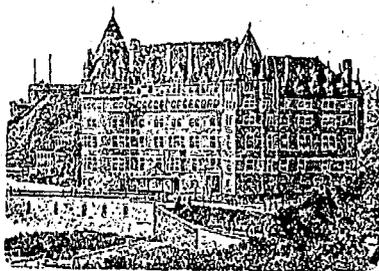
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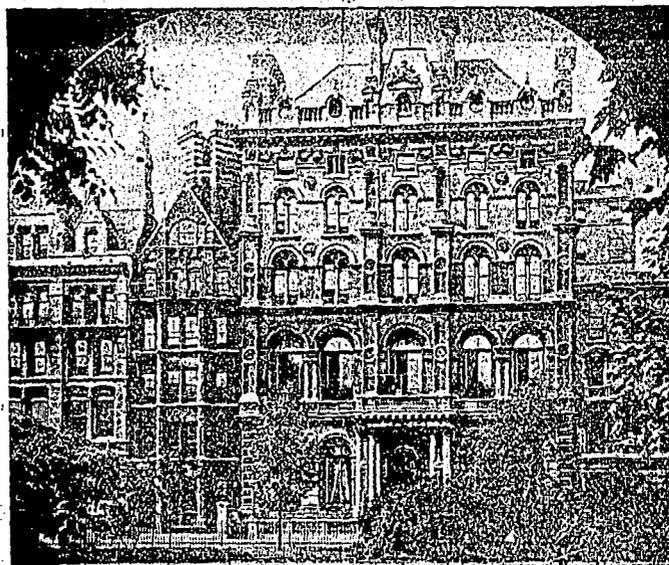
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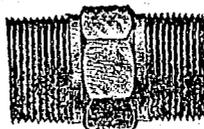


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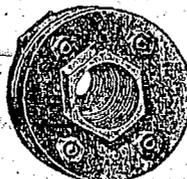
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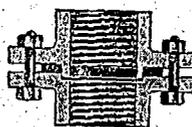


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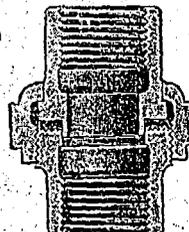
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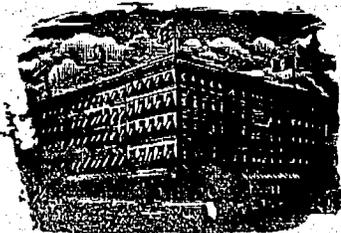
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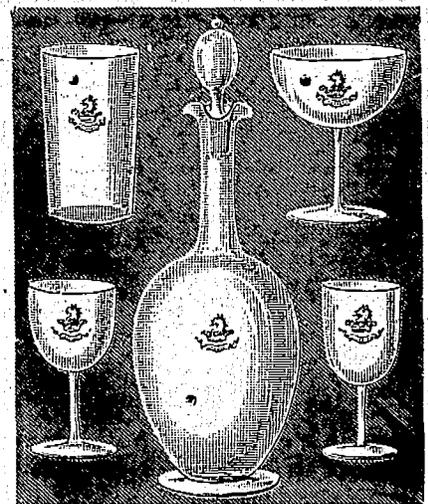
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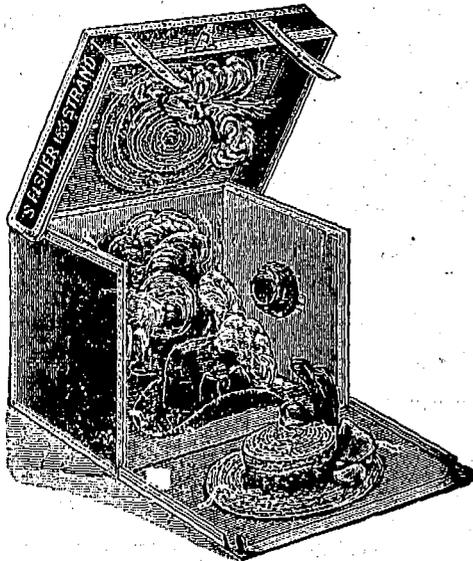
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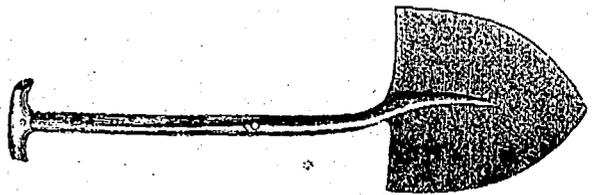
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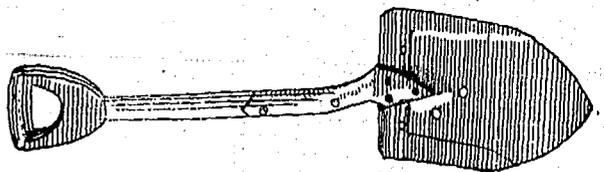
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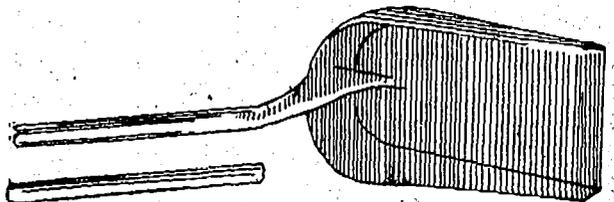
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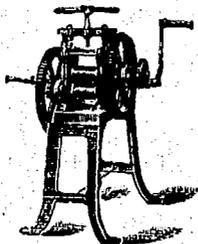
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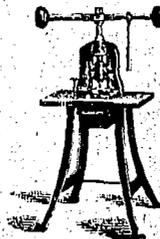
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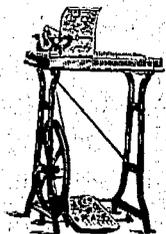
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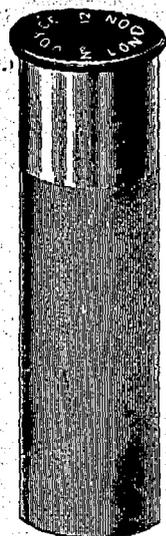


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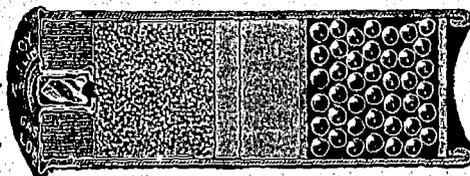
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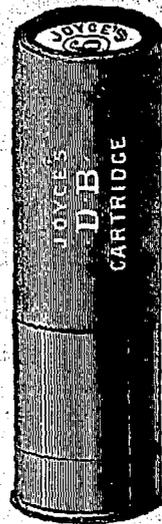


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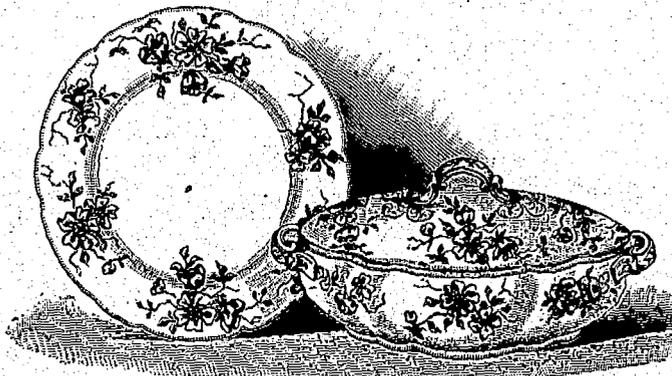
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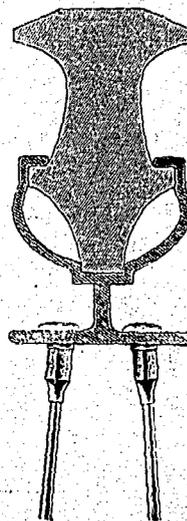
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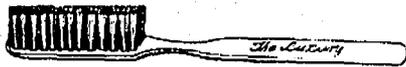
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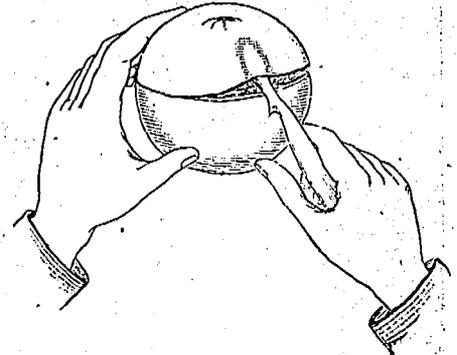
REUBEN WAKELY,

383 KINGSLAND ROAD, . . .

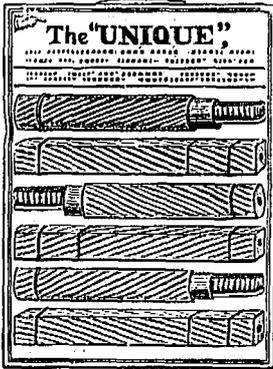
LONDON, N.E.,

→ ENGLAND. ←

Sole Manufacturer of the
PATENT CEMENTED TOOTH BRUSHES.
MANUFACTURER OF



"THE RAPID" Orange Peeler. (PATENT)



CONSUMERS CORDAGE COMPANY,
MANUFACTURERS OF Limited.

Cordage and Binder Twine
OF EVERY DESCRIPTION.

HEAD OFFICE:
283 St. Patrick Street
MONTREAL.

Pancy Leather and Cabinet Case Manufacturer.

FRANK H. PEACE,

PATENTEE AND MANUFACTURER OF

Dressing Cases,

Bags, Writing Folios,
Jewel Cases,
Outlery Companions,
Purses, Pocket Books,
and all descriptions of Leather
and Cabinet Case Goods.

19 Thavie's Inn, Holborn Circus,
London, E.C., Eng.

and 126 Eldon Street,
Sheffield, Eng.

THE LYLE COMPANY, LTD.
CABINET MAKERS,
Patentees of Folding Tables & Rout Seats.

PERFECTLY RIGID.

OPEN

FOLDED

Send for Price List to
26 HARRISON STREET, London, W.C. Eng.

Telephone Up 1091.

H. O'BRIEN & CO.,

Real Estate Agents,

Interior Painters, Designers and Decorators,

257 Bleury Street,

MONTREAL.

Sole Agents for
Electric Sanitary
NO DUST
Floor Dressing.
Used by the Leading Merchants

Agents for
**English, American
and Canadian
WALL PAPER.**

Insurance.

The Federal Life ASSURANCE COMPANY.

HEAD OFFICE, HAMILTON, CANADA.

Capital and Assets - - - - \$1,669,660.80
 Surplus to Policyholders - - - - 723,257.77
 Paid Policyholders in 1899 - - - - 125,454.89

MOST DESIRABLE POLICY CONTRACTS.

JAS. H. BEATTY, President. DAVID DEXTER, Managing Director

J. K. McCUTCHEON, Sup't. of Agencies.

H. RUSSELL POPHAM, Provincial Manager.

The Best Company FOR THE BEST RISKS

Is the one that is most rigid in its selection and classification of risks; the most careful in the selection of its investments and the most economical and progressive in its management.

If you think of insuring study the record of

The Temperance & General Life Assurance Co'y,

from it you will learn of its unparalleled record with regard to mortality and prompt returns from investments.

If you are in every respect a first class risk, write for literature or consult an agent of the Company.

Hon. G. W. ROSS, President. H. SUTHERLAND, Manager.

HEAD OFFICE, Globe Building, TORONTO.

Scottish Union and National INSURANCE COMPANY,
 Of Edinburgh, Scotland.

ESTABLISHED 1824.

M. BENNETT, Jr., Gen. Manager North American Branch, Hartford, Conn.
 Capital \$30,000,000 Invested Funds..... \$13,500,000
 Total Assets 34,472,705 Deposited with Dom. Govt., 125,000
 (Market value.)

WALTER KAVANAGH, Resident Agent, 117 St. Francois Xavier St., MONTREAL

THE NORTH AMERICAN LIFE ASSURANCE COMPANY.

Head Office: 112-118 King St. West, TORONTO, Ont.

The following figures taken from the last financial statement show the unexcelled financial position to which the Company has attained. It has

Assets \$ 3,509,053.20
 Cash Income..... 893,522.39
 Net Surplus..... 468,023.85
 Insurance in Force..... 29,706,675.00

L. GOLDMAN, Secretary. WM. McCABE, Man. Dir.

Messrs. AULT and McCONKEY, Managers for Province of Quebec, 180 St. James St., Montreal.

LIVERPOOL & LONDON & GLOBE INSURANCE COMPANY.

Available Assets, - - \$58,553,900
 Funds Invested in Canada, - \$2,110,000

Security, Prompt Payment and Liberality in the adjustment of Losses are the prominent features of this Company.

Canada Board of Directors:

EDMOND J. BARBEAU, Chairman, WENTWORTH J. BUCHANAN, Deputy Chairman.

A. F. GAULT, SAML. FINLEY, E. S. CLOUSTON.

G. F. C. SMITH, Resident Secretary.

Head Office, Canada Branch:

MONTREAL.

Insurance.

British * America ASSURANCE COMPANY.

HEAD OFFICE, . . . TORONTO.

Incorporated 1833.

FIRE AND MARINE.

Cash Capital. \$750,000.00
 Total Assets, over \$1,473,536.05
 Losses Paid since organization, . . . \$18,707,996.75

Geo. A. Cox, President. J. J. KENNY, Vice-Pres. P. H. Sims, Secretary
 C. R. G. JOHNSON, Res. Agent, 1723 Notre Dame St., MONTREAL.

The Mutual Life INSURANCE COMPANY

OF NEW YORK.

RICHARD A. McCURDY, President.

STATEMENT FOR THE YEAR ENDING DEC'BER, 31st, 1896

Assets, - \$184,935,690.80

Reserve on Policies (American Table, 4 p.c.)..... \$168,221,916
 Liabilities other than Reserve..... 1,623,051
 Surplus..... 15,089,822
 Receipts from all sources..... 41,953,145
 Payments to Policy-holders..... 20,885,472
 Whole Life Risks assumed and renewed, 219,308 policies 637,726,276
 Risks in force, 273,213 policies, amounting to..... 802,307,478

NOTE.—The above statement shows a large increase over the business of 1892 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.

Caledonian Insurance Co'y

—THE OLDEST SCOTTISH FIRE OFFICE.

1724 NOTRE DAME, - MONTREAL.

LANSING LEWIS, Manager.

"The St. Lawrence" FIRE INSURANCE COMPANY

Incorporated 1836.

Capital - - \$250,000.

Head Office: 10 Place d'Armes,

MONTREAL
 J. Gustave Lavolette, Pres. F. Gauthier, Man.

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 SHUB, Esq., Vice-President; Frank Haight, Esq., Manager; John Killer, Esq., Inspector.

Everything in the line of Job Printing executed promptly at the office of the

JOURNAL OF COMMERCE.

(FOUNDED 1825.)

Law Union & Crown Ins. Co.,

(OF LONDON.)

Assets exceed, - - \$21,000,000.

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.

The Canada Accident Assurance Company.

Head Office, MONTREAL,

A Canadian Company for Canadian Business

ACCIDENT AND PLATE GLASS.

Surplus 50 p.c. of Paid-Up Capital above all liabilities including Capital Stock

T. H. HUDSON, Manager.

R. WILSON-SMITH, President

NEW YORK LIFE

INSURANCE COMPANY.

JOHN A. McCALL, President.

Gain in Insurance in force 1899
\$117,850,865

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., 496 1/2 Main St., Winnipeg, Man.
N. B. BR., 120 Prince William St., St. John, N. B.
TORONTO BRANCH, 6 King St. West, Toronto, Ont.
HALIFAX BR., Barrington and Prince Sts.

R. HOPE ATKINSON.

AGENCY DIRECTOR,

Company's Building, MONTREAL

J. DUNCAN DAVISON

Imperial Bldg. 107 St. James Street,
Montreal.

COMMISSIONER

For Following Provinces:

Ontario, Quebec, Manitoba, New Brunswick
Nova Scotia and Prince Edward Island.

Established 1809.

North British & Mercantile

Insurance Company.

Total Funds, Dec. 1898, \$67,244,580.00
Canadian Investments, 6,466,460.08

Directors:

Henri Barbeau, Esq. Arch'd Macnider, Esq.
Thos. Davidson, Managing Director.

This Company's Investments in Canada greatly exceed those of other fire Companies.

C. Ross Robertson & Sons, Gen'l. Agts.
11 Hospital Street, MONTREAL.

Hartford Fire Insurance Co

HARTFORD, CONN.

Established 1794.

Cash Assets, \$10,004,697.55.

Authorized Capital, \$3,000,000.00
Capital Subscribed & Paid-up, 1,250,000.00
Deposited with Receiver General in Canada, 110,934
Annual Income, 7,000,000.00
Surplus beyond liabilities and Capital Stock, 3,264,392.15

Geo. L. Chase, President.

P. C. Royce, Sec'y. Thos. Turnbull, Asst. Sec'y.
Chas. E. Chase, Asst. Sec'y.

C. Ross Robertson & Sons, Agents
11 Hospital Street, MONTREAL.

UNCONDITIONAL POLICIES

ARE ISSUED BY THE . . .

CONFEDERATION LIFE ASSOCIATION.

Cash Values,
Extended Insurance,
Paid up Policies,
GUARANTEED.

Full information sent on application.

H. J. JOHNSTON,

Prov. Manager,

174 ST. JAMES ST.,
MONTREAL.

W. C. MACDONALD,
Actuary.

J. K. MACDONALD,
Managing Director.

Head Office, - TORONTO.

INCREASES IN LIFE INSURANCE IN CANADA.

The Royal-Victoria Life Insurance Co. of Canada

made the following increases in business in 1899 over 1898:

1. Increase in CASH PREMIUMS PAID..... 148 per cent.
 2. Increase in New Business issued 43 "
 3. Increase in Business in Force..... 85 "
- NOTE—Decrease in amt. of Death Claims 200 "

All Life Insurance Companies in Canada combined

made the following increases in business in 1898 over 1897:

1. Increase in CASH PREMIUMS PAID..... 7 per cent.
 2. Increase in New Business issued..... 13 1/2 "
 3. Increase in Business in force..... 7 "
- NOTE—Decrease in amt. of Death Claims 5 1/2 "

(The figures for 1899 are not yet published.)

Agents desiring to represent THE ROYAL-VICTORIA LIFE INSURANCE CO., or parties wishing information regarding Life Insurance, will please communicate with

DAVID BURKE, A.I.A., F.S.S., General Manager. - - - Head Office, MONTREAL.

THE TRIUMPH OF THE CREATION
IS THE CREATION OF THE TRIUMPH.

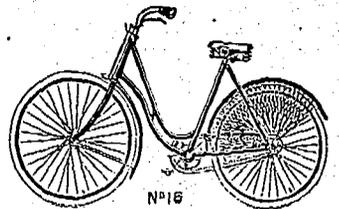
TRIUMPH

Priority Works,
COVENTRY AND LONDON.

Triumph Cycle Co.,

LIMITED.

COVENTRY, ENGLAND.



WESTERN ASSURANCE COMPANY.

FIRE AND MARINE. Incorporated 1851.

Assets, over \$2,340,000.00
Income for Year ending 31st December, 1898, over - 2,290,000.00

Head Office. - Toronto, Ont.

Hon. GEO. COX, Pres. J. J. KENNY Vice-Pres. & Man.-Dir
C. C. FOSTER, Secretary.

J. H. ROUTH & SON, Managers Montreal Branch.
190 ST. JAMES STREET.

THE IMPERIAL INSURANCE COMPANY LIMITED

FIRE.

LONDON.

ESTABLISHED 1808.

SUBSCRIBED CAPITAL, \$8,000,000
PAID-UP CAPITAL, 1,500,000
TOTAL INVESTED FUNDS OVER 8,000,000

Canadian Branch:

COMPANY'S BUILDING, PLACE D'ARMES, MONTREAL.
G. R. KEARLEY, Resident Manager.

Victoria-Montreal Fire Insurance COMPANY.

Incorporated by Special Act of the Parliament of Canada.

Capital Authorized.....\$1,000,000
Capital Fully Subscribed..... 400,000

"Deposit made with the Dominion Government for the protection of Policyholders."

THOMAS A. TEMPLE & SONS,

GENERAL MANAGERS.

183 St. James Street (Temple Building),
Montreal, Canada.

COMMERCIAL UNION

ASSURANCE CO., Ltd.,
Of London, England.

FIRE LIFE MARINE

Agencies in all the principal Cities and Towns of the Dominion.

HEAD OFFICE, Canadian Branch, - MONTREAL
JAMES McCREGOR, Manager.