

MERCANTILE AGENCY ANNUAL

COMPLIMENTS OF 1874 DUN, WIMAN & CO.

SAMSON, KENNEDY & GEMMEL

Acknowledge with thanks the patronage bestowed on them by their NUMEROUS CUSTOMERS THROUGHOUT THE DOMINION during the past year, which has resulted in a

VERY LARGE INCREASE OF THEIR BUSINESS

Over that of the previous. No feature of their trade presents a more satisfactory aspect (and which they refer to with pardonable pride) than its

STEADILY PROGRESSIVE CHARACTER.

Each succeeding year, from the commencement of their business, showing a large increase on the former, and they confidently hope, that by continuing to conduct it on the principles which have produced these pleasing results, that a still further steady increase will be secured.

The trade of Autumn, 1873, was, on the whole, they believe, satisfactory, notwithstanding the gloomy aspect which presented itself last June, owing to a continued drought, but timely rains produced an almost magic effect, and a good average harvest was afterwards reaped. The cotton and wool markets remain steady. The slight decline in price of cotton, which took place in November last, was produced by a temporary stringent condition of the money market, which gave a check to business, and not under the influence of the usual laws of supply and demand.

A fair business may be expected this Spring, but they would reiterate the advice given to their friends in their Fall Circular of 1872, namely, to buy their goods as they require, and sort up often. Don't purchase MERELY FOR THE SAKE OF BEING ABLE TO SHOW A LARGE STOCK, and the best results will follow.

They have made arrangements for the Trade of Spring, 1874—COMMENSURATE WITH THE DEMANDS OF THEIR BUSINESS—and offer the following advantages to buyers:—

A Thorough Knowledge of the British and Foreign Markets.

A Perfect Acquaintance with the wants of the Trade, and

A Complete, Extensive, and Well Assorted Stock.

New Markets have been visited by their Buyers in order to procure every available novelty, and to fully sustain the character for

FRESHNESS AND ATTRACTIVENESS,

which their Stock has hitherto borne.

Notwithstanding the care bestowed in the execution of orders coming direct from customers, still, they do not hesitate to say that Buyers will find it greatly to their advantage to VISIT THE MARKETS OFTEN, and select their goods personally.

Nothing will be wanting on their part to maintain the established reputation of their house.

6011A/5715 MEAA

THE CANADIAN MERCANTILE ANNUAL,

NO PAINS HAVE BEEN SPARED. NO DETAILS HAVE BEEN NEGLECTED. NO REASONABLE EXPENSES HAVE BEEN AVOIDED, so as to have their Stock one of the most attractive in the Dominion. Their business is conducted on thoroughly departmental principles, each Manager being held responsible for the turn-over in his department.

The following Departments will receive their special attention:—

STAPLES—

Embracing Linens, Cottons, Shirtings, Towels, Flannels, Blankets, PRINTS, &c.

HABERDASHERY and SMALL WARES—

For Extent and Variety is unsurpassed in the Dominion.

FANCY DRESS GOODS, FRENCH MERINOES, &c.—

One of our MOST ATTRACTIVE DEPARTMENTS.

BLACK LUSTRES—

We control a Special Make, Superior in Finish, and possessing Great Merit.

HOSIERY and GLOVES—

To which the attention of buyers is particularly directed. They have placed, to commence the Season with, an order for Ten Thousand Dozens of Cotton Hosiery.

GENTS' OUTFITTING—

Embracing Ties, Scarfs, Braces, Linen and Paper Collars and Shirts.

RIBBONS and LACES—

Their Stock of Ribbons is seldom under Ten Thousand Pieces. Their Lace Stock embraces every make and novelty.

TWEEDS—

Including Canadian and English, Gambroons, Cottenades, &c.

SHAWLS and MANTLES—

Seasonable Varieties.

A close inspection of their Stock is solicited, and they ask you to reserve your Spring order until you have seen it. The Stock will be sustained by a constant receipt of New Goods throughout the Season, and novelties introduced so soon as they can be imported.

Advices already to hand of early Shipments of Prints, White Cottons, Lustres, &c. They will be pleased to see their friends or receive their orders, which shall be promptly attended to.

SAMSON, KENNEDY & GEMMEL,

44 Scott & 19 Colborne Street, TORONTO,

JOSEPH WEY & CO.,

MANUFACTURERS AND IMPORTERS OF

HATS, CAPS, FURS & STRAW GOODS,

37 YONGE STREET,

TORONTO, ONT.

HIGHEST PRICE GIVEN FOR RAW FURS.

THOMAS MAY & CO.,

IMPORTERS OF

Straw Fancy and Millinery Goods,

MEN'S STRAW & FELT HATS.

68 Yonge Street, - - - - TORONTO.

63 St. Peter Street, - - - - MONTREAL.

Will remove to their new Warehouse on Wellington street (a few doors west of Bay) out first of April next.

THE QUEEN'S

TORONTO, ONT.



CAPT. THOMAS DICK, Proprietor. THOMAS McGAW, Manager.

THE QUEEN'S is one of the largest and most comfortable Hotels in the Dominion of Canada. It is most convenient to ALL the Railway Depots, Steamboat Piers, and the business part of the city, being situated on Front Street, between Bay and York. It is thoroughly heated with steam throughout, and has been recently fitted with Electric Bells. Its exterior is grand and imposing, its appointments unique and magnificent throughout.

KING & BROWN,

MANUFACTURERS OF

BOOTS AND SHOES

27 FRONT STREET EAST,

TORONTO, - - - ONTARIO.

J. GILLESPIE & CO.,

MANUFACTURERS OF

Hats, Caps & Furs

STRAW GOODS, GLOVES, MITTS, &c.

64 Yonge Street,

TORONTO.

Agents for CANADA FELT HAT WORKS, Hamilton,

RICE LEWIS & SON,

GENERAL HARDWARE

AND

IRON MERCHANTS.

IN STOCK

Grocers Hand and Power Coffee Mills,

Builders and Foundry Supplies,

Machinists' and Carpenters' Tools.

AGENTS FOR

Iron and Wood-working Machinery, &c., &c.

ORDERS BY MAIL PROMPTLY ATTENDED.

RICE LEWIS & SON,

TORONTO.

GEORGE W. LEWIS,
ARTHUR B. LEE,
JOHN LEYS. }

THE CANADIAN
MERCANTILE ANNUAL

FOR 1874,

A YEARLY PUBLICATION,

CONTAINING INFORMATION OF DAILY USE TO

Merchants, Traders, Manufacturers, &c.,

AND OTHER MATTERS OF GENERAL INTEREST TO THE TRADE OF
THE WHOLE DOMINION.

COMPILED AND PUBLISHED BY

DUN WIMAN & Co.,

MONTREAL, TORONTO, HAMILTON, HALIFAX, AND ST. JOHN, N.B.

W. L. KINMOND & Co.,

ENGINEERS,

No. 393 St. Paul St., MONTREAL,

RAILWAY SUPPLIES

AND

GENERAL IMPORTERS,

MANUFACTURERS OF

Files, New and Re-cut, English Oak-Tanned Leather Belting.
Finest Lace Leather, Rubber Belting, Hose Packing,
Gaskets, Valves, Waggon and Railway Springs,
Cast Steel Rev'se Coil Spiral Springs Elliptic and Semi-Elliptic Springs.

GUARANTEED BEST QUALITY.

IMPORTERS OF

Rails, Chairs, Fish Plates, Bolts and Nuts, Truck Bars (Cut to Length),
Iron Pipe and Fittings, Tap and Die Steel, Cast Steel for Tools,
&c., &c., Flax Canvas Hose, DIVING APPARATUS.

WELLINGTON MILLS.

Foundry Facings, Foundry Supplies,

MOULDERS' TOOLS,

Blacksmiths' and Boiler-makers' Supplies,

Pig Iron, Lump Lehigh, Foundry Coke, Moulding Sand, Riddles, Shovels,
Bellows, Barrows, Steel Wire, and Soft Brushes, Copper, Tin,
Lead, Antimony, Zinc, Babbit, &c., &c.

FIRE BRICKS AND CLAY,
DRAIN PIPES,

Roman and Portland Cement,

Glover's Improved Gas Meters,

Slate Flour and Roofing Materials.

COPLAND & McLAREN.

Corner Grey Nun & Wellington Streets, Montreal.

THOMAS WALLS & CO.,

IMPORTERS OF

WOOLLENS, STAPLE AND FANCY

DRY GOODS,

&c., &c., &c.,

38 YONGE STREET,

TORONTO.

DIXON, SMITH & CO.,

MANUFACTURERS OF

OAK TANNED

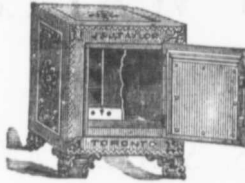
Leather Belting,

FIRE ENGINE HOSE, &c.,

81 COLBORNE STREET, near ST. LAWRENCE MARKET, TORONTO.

All Belting THOROUGHLY STRETCHED and Warranted.

PAGE'S PATENT LACE LEATHER, BELT HOOKS, &c., kept constantly on hand.

TORONTO SAFE WORKS.

J. & J. TAYLOR,
MANUFACTURER OF
Fire & Burglar Proof Safes
IRON VAULTS, VAULT DOORS,
AND ALL KINDS OF FIRE AND BURGLAR PROOF SECURITIES.

A complete assortment of all sizes always on hand, at **LOWEST** prices. Circular and Price List furnished on application.

MANUFACTORY & SALE ROOMS,
117 to 119 Front St. East, & 16 to 32 Frederick St.

ESPLANADE IRON FOUNDRY.

HARTE & McKILLOP,
MANUFACTURERS OF
STOVES, PARLOR COAL GRATES
HOT AIR REGISTERS,
SKEIN BOXES, &C., &C.
ALSO, DEALERS IN
MANTELS, BOTH MARBLE AND MARBLEIZED SLATE.
FOUNDRY—Esplanade St. between Scott & Church.
OFFICE and SALES ROOMS—120 King St. East.

CANADA
BOLT & NUT CO'Y.,
TORONTO, ONT.

MANUFACTURERS OF

CARRIAGE BOLTS,

TIRE BOLTS,

RAILWAY TRACK BOLTS,

RAILWAY CAR BOLTS,

COACH SCREWS, MACHINE BOLTS,

Hot Pressed Nuts, Hot Forged Nuts.

Orders Promptly Filled. Price Lists on Application.

MACNAB & MARSH,

WHOLESALE

Hardware Merchants,

5 FRONT STREET EAST, TORONTO,

IMPORTERS OF

SHELF & HEAVY HARDWARE

Bar and Pig Iron, Steel, Metals, Glass, Putty, Paints, etc.

SOLE AGENTS for the CELEBRATED EMERY made by the Chester Emery Co., Mass., U. S., and used by all the large manufactories in Canada and the States.

Also, FOUNDRY FACINGS of all kinds, of which a LARGE STOCK is always kept on hand.

JOHN MACNAB.

T. HERBERT MARSH.

CLEVERDON & COOMBE,

IMPORTERS OF

Crockery & Glassware,

No. 35 Front Street East,

OPPOSITE ROYAL CANADIAN BANK,

TORONTO.

WHOLESALE,

At Lowest Prices for Cash or approved Short Credit.

P R E F A C E .

The gratifying results and cordial reception given to our first effort to inaugurate the issue of a work exclusively devoted to the interests of Trade and Commerce, distributed broadcast amongst the business community of the Dominion, has encouraged us to present THE CANADIAN MERCANTILE ANNUAL for 1874.

In compiling the matter for this edition, we have, at considerable expenditure of time and labour, made copious selections from the various Parliamentary returns laid before the Dominion and Local Legislatures, of all matters appertaining to the commercial interests of the country, and have endeavoured to compress into the space at our disposal a mass of valuable statistical information not obtainable in any other publication.

The Customs Tariff of the Dominion and the tables of Postage Rates having undergone some changes, we have thought it well to reproduce them, having both been obligingly corrected by the Departments, they will be found strictly accurate. We again insert the Customs Tariff of the United States, it also having undergone numerous changes. This has also been carefully corrected, and, not being obtainable in many sections, will be valuable for reference.

A digest of the census of the United States in 1870 will be useful for numerical industrial comparisons, with the further returns of the census of the Dominion for the same year, should they be issued. This summary was compiled partially for that purpose in expectation of their issue before going to press.

The record of the failures of 1873 has had more than usual attention. The figures have been carefully collected, and are pregnant with meaning to all interested in the financial aspects of trade. Until compulsory official returns are adopted, absolute correctness in these matters is impossible.

We are indebted for liberal advertising patronage, by means of which our object of GRATUITOUS CIRCULATION is attained. The entire edition is well bound in cloth covers, and will reach EIGHT THOUSAND CUSTOMERS. No advertisement can be more cheaply, effectually or permanently circulated. None are wasted, and all will be kept for constant perusal and reference.

DUN, WIMAN & CO.,

Montreal, Toronto, Hamilton, Halifax, N.S., St. John, N.B.

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

100 GREY NUN STREET MONTREAL,

IMPORTERS OF

Pig Iron, Bar Iron, Boiler Plates,

GALVANIZED IRON,

CANADA PLATES, TIN PLATES,

Boiler Tubes, Gas Tubes.

Ingot Tin,
Ingot Copper,
Sheet Copper,
Antimony,
Sheet Zinc,
Ingot Zinc,
Pig Lead,
Dry Red Lead,
Dry White Lead,

Rivets,
Iron Wire,
Steel Wire,
Glass,
Paints,
Fire Clay,
Flue Clovers,
Fire Bricks,
Veined Marble,

Roman Cement,
Portland Cement,
Canada Cement,
Paving Tiles,
Garden Vases,
Chimney Tops,
Fountains,
DRAIN PIPES,
Patent Encaustic Paving Tiles, &c.

Manufacturers of Sofa, Chair, and Bed Springs.

A Large Stock always on hand.

44 BATH STREET,
GLASGOW.

480 ST. PAUL ST.,
MONTREAL.

W. & D. YUILE,

IMPORTERS OF

DRUGS, CHEMICALS,

And Druggists' Sundries Wholesale.

THE DOMINION CUT TOBACCO WORKS.

PORCHERON & RITCHIE,

Tobacco Manufacturers

And Proprietors of the well known Brand of "GOLDEN FLAKE" and "EARLY DEW."

60 College Street, MONTREAL.

M. H. SEYMOUR & SON,

Nos. 305 and 307 St. Paul St., MONTREAL.

DEALERS IN

LEATHER, HIDES, OIL,

&c., &c., &c.

We would call the attention of Manufacturers, as well as the Trade generally, to our Stock of

Buff, Pebbled, Splits, Slaughter Sole,

And various other kinds of Canadian Manufactured Leathers, comprising the best makes in the Dominion, and in regular supply.

SHEEPSKINS,

Russet, Pink, and all Descriptions of Coloured Linings.

Liberal Advances made on all Consignments, or Stock taken to account as Tanner may desire.

LEGGAT & JOHNSON,

WHOLESALE

Boot & Shoe Manufacturers

108 and 110 MCGILL STREET,

MONTREAL.

Our Cable Wire Boots are Warranted.

S. H. MAY & Co.,

474 ST. PAUL ST. & COMMISSIONERS ST.
MONTREAL,

IMPORTERS OF

PAINTS, OILS, VARNISH, BRUSHES

AND GENERAL PAINTERS SUPPLIES.

Glass, Star & Diamond Star, Smethwick, Plate, Colored & Enamelled

CUT TO ANY SIZE OR BY THE CASE.

Orders Promptly Attended to.

JOHN McARTHUR & SON,

MERCHANTS IN

OILS, CHEMICALS,

DYE STUFFS, GUMS, &c..

OILS, LEADS, PAINTS. COLORS & VARNISHES,

IMPORTERS OF

ENGLISH AND BELGIAN WINDOW GLASS,

(Plain and Ornamental Sheet, Polished, Rolled and Rough Plate, &c.)

PAINTERS' & ARTISTS' MATERIALS, BRUSHES, &c.

—:0:—

18 & 20 DeBRESOLES STREET. & 17 & 19 LeROYER STREET.

Nuns' New Buildings,

MONTREAL.

LYMANS, CLARE & CO.,

ESTABLISHED 1803,

Wholesale Druggists,

MANUFACTURERS OF LINSEED OIL,

IMPORTERS OF FOREIGN DRUGS, PAINTERS' COLORS,

OILS AND DYE STUFFS.

382, 384 & 386 ST. PAUL STREET,

BENJAMIN LYMAN,
HENRY LYMAN,
WM. H. CLARE,
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MONTREAL.

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GREENE & SONS,

MONTREAL,

MANUFACTURERS & IMPORTERS

OF

Hats, Caps, Etc.,	Felt Hats,
Gentlemen's Furs,	Straw Goods,
Ladies' Furs, Etc.,	Gloves, Mitts, Etc.

WAREHOUSE—517, 519, 521 ST. PAUL STREET.

FUR MANUFACTORY—523, 525 ST. PAUL STREET.

STRAW MANUFACTORY—524, 526 ST. PAUL STREET.

FELT HAT FACTORY—HAMILTON, Ont., AND JAMES ST., MONTREAL.

Haeusgen & Gnaedinger,

MANUFACTURERS AND IMPORTERS OF

FURS, HATS, CAPS

AND

STRAW GOODS.

WHOLESALE ONLY.

SPECIALITIES:

Large Trade in Buffalo Robes,
EXPORTERS OF RAW FURS.

CORNER ST. PETER AND RECOLLET STREETS, OPPOSITE CAVERHILL'S BLOCK,
MONTREAL.

J. & R. O'NEILL,

BRITISH AND FOREIGN DRY GOODS,

WHOLESALE IMPORTERS,



**DOMINION BUILDINGS,
138 MCGILL STREET,
MONTREAL.**

J. & R. O'NEILL,

IMPORTERS

AND WHOLESALE DEALERS IN

British & Foreign Dry Goods,

CANADIAN AND AMERICAN MANUFACTURES.

In presenting to the trade the annexed view of our warehouse, DOMINION BUILDINGS, we respectfully invite an inspection of our Stock which will be found fully assorted in all Departments embracing all the requirements of a first-class

DRY GOODS ASSORTMENT.

SPECIAL ATTENTION IS DIRECTED TO OUR STOCK OF

CLOTHS, TWEEDS, TAILORS' TRIMMINGS,

STAPLES, COTTONS, WOOLENS, DRESS-GOODS,

Silks, Ribbons, Velvets, Prints, Muslins, Alpaccas, Merinos,
Flannels, Haberdashery, Small-wares, Yarns,
Bags, Battings, Carpets.

Particular attention paid to orders which will be promptly and faithfully executed.

138 MCGILL STREET,

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Stephen, A.
Teas Brothers
Wilson Mar

Carter, E.

Graham, H.

Coghill, Rol

Civil En

Grist, Henr

Legge, Char

C

Ewing, S. H

Cor

Alexander.

Chilman, I

Fitts, Clark

McCormick

Moir & Co.,

Rankine, T

Woodburn,

Auld, Johr

C

Parks, Wm

Silver Fall

Croc

Clementso

Cleverdon

Goodwin

Harrison, C

Leavens, F

Rowland, J

Shaw, C. S

Thomson d

Allan, Dav

Avery, Bro

Bickle, T.

Brockville

Carson, D

Dalley, F.

Dolphin M

Jamieson,

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CHAS. ALEXANDER & SONS,

(Established 1842.)

WHOLESALE CONFECTIONERS,

AND

Biscuit Manufacturers.

Orange, Lemon, and Citron Peels.

MONTREAL.

FITTS, CLARK & CO.,

CRACKER & BISCUIT

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JANUARY, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.															
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.													
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R. & S.	High Water.	Rises	Sets.	Rises	Sets.	Rises	Water												
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m												
1	Thursday	17	34	4	34	3	18	7	46	4	22	3	01	7	46	4	22	R 3A7	9	48	7	37	4	31	3	10	6	15		
2	Friday...	27	34	4	35	4	15	7	46	4	23	3	58	7	45	4	23	4	06	10	45	7	37	4	31	4	08	6	58	
3	Saturday...	37	34	4	36	5	19	7	46	4	24	5	04	7	45	4	24	5	09	11	22	7	37	4	32	5	12	7	46	
4	SUND'Y.	47	34	4	37	6	26	7	45	4	25	6	12	7	45	4	25	6	20	0	11	7	37	4	33	6	21	8	30	
5	Monday..	57	34	4	38	7	33	7	45	4	26	7	23	7	45	4	26	7	27	1	04	7	37	4	34	7	29	9	11	
6	Tuesday..	67	34	4	39	8	38	7	45	4	27	8	31	7	45	4	27	8	34	1	47	7	37	4	35	8	34	9	56	
7	Wednesd..	77	33	4	40	9	42	7	45	4	28	9	37	7	44	4	29	9	36	2	36	7	37	4	37	9	39	10	26	
8	Thursday	87	33	4	41	10	43	7	45	4	30	10	41	7	44	4	30	10	A40	3	16	7	37	4	38	10	41	11	03	
9	Friday...	97	33	4	42	11	45	7	44	4	31	11	45	7	44	4	31	sets.	3	57	7	36	4	39	11	43	11	41	41	
10	Saturday.	107	33	4	43	a.m.	7	44	4	32	a.m.	7	43	4	32	11m24	4	37	7	36	4	40	a. m.	A. 18						
11	SUND'Y.	117	32	4	43	10	47	7	43	4	33	0	50	7	43	4	33	11	30	5	17	7	36	4	41	0	46	0	59	
12	Monday..	127	32	4	46	11	51	7	43	4	35	1	57	7	43	4	34	11	40	5	56	7	35	4	42	1	51	1	50	
13	Tuesday..	137	31	4	47	12	58	7	42	4	36	3	07	7	42	4	36	11m56	6	39	7	35	4	43	2	59	2	49	2	49
14	Wednesd..	147	31	4	48	14	08	7	42	4	37	4	19	7	42	4	37	0A16	7	27	7	34	4	45	4	09	4	03		
15	Thursday	157	31	4	49	15	18	7	41	4	38	5	31	7	42	4	38	1	00	8	20	7	34	4	46	5	20	5	14	
16	Friday....	167	30	4	50	16	25	7	41	4	40	6	39	7	41	4	39	1	38	9	19	7	33	4	47	6	27	6	10	
17	Saturday.	177	29	4	52	17	24	7	40	4	41	7	38	7	41	4	41	2	29	10	28	7	33	4	48	7	26	7	01	
18	SUND'Y.	187	29	4	53	18	33	7	39	4	42	8	25	7	40	4	42	3A30	11	21	7	32	4	50	8	14	7	49		
19	Monday..	197	28	4	54	18	52	7	38	4	44	9	01	7	39	4	44	rises.	after	7	31	4	51	8	52	8	35			
20	Tuesday..	207	27	4	55	19	23	7	37	4	45	9	29	7	38	4	45	9m36	1	15	7	30	4	52	9	23	9	18		
21	Wednesd..	217	27	4	57	19	49	7	37	4	47	9	52	7	37	4	47	9	59	2	00	7	30	4	54	9	48	10	02	
22	Thursday	227	26	4	58	10	12	7	36	4	48	10	12	7	35	4	48	10	20	3	00	7	29	4	55	10	10	10	47	
23	Friday....	237	25	5	59	10	34	7	35	4	50	10	31	7	34	4	50	10	43	3	49	7	28	4	56	10	32	11	31	
24	Saturday.	247	24	5	01	10	57	7	34	4	51	10	51	7	33	4	52	11	04	4	40	7	27	4	57	10	54	morn		
25	SUND'Y.	257	23	5	02	11	22	7	33	4	53	11	13	7	32	4	53	11	29	5	29	7	26	4	59	11	18	0	17	
26	Monday..	267	23	5	03	11	52	7	32	4	54	11	40	7	31	4	55	11m57	6	21	7	25	5	00	11	46	1	07		
27	Tuesday..	277	22	5	05	pm27	7	31	4	56	pm13	7	30	4	56	sets.	7	14	7	24	5	02	pm21	2	03					
28	Wednesd..	287	21	5	06	1	11	7	30	4	57	0	55	7	29	4	57	4m19	8	09	7	23	5	03	1	04	3	16		
29	Thursday	297	20	5	07	2	05	7	28	4	59	1	48	7	28	4	59	5	28	9	04	7	22	5	05	1	58	4	42	
30	Friday....	307	19	5	09	3	06	7	27	5	00	2	50	7	27	5	00	6	27	10	00	7	21	5	06	2	59	5	56	
31	Saturday.	317	18	5	10	4	12	7	26	5	02	3	58	7	26	5	02	7	m14	10	52	7	20	5	07	4	06	6	54	

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Full Moon..	2	1 46 p. m.	2 18 p. m.	2 39 p. m.	2 49 p. m.
Last Quarter.....	10	2 38 p. m.	3 10 p. m.	3 31 p. m.	3 41 p. m.
New Moon.....	18	2 42 a. m.	3 15 a. m.	3 31 a. m.	3 45 a. m.
First Quarter.....	24	7 58 a. m.	7 58 a. m.	8 18 p. m.	8 28 a. m.

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CHARLES FRADED, *Court Pianist.*

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H. MOLLENHAUER, *Pianist and Composer*

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TORONTO.

FEBRUARY, 1874.

Day of Month.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.			
		SUN.		MOON.	SUN.		MOON.	SUN.		MOON.	SUN.		MOON.	SUN.		MOON.	
		Rises	Sets.	Rises	Rises	Sets.	Rises	Rises	Sets.	R. & S.	High Water.	Rises	Sets.	Rises	Sets.	High Water.	
		h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	
1 SUND'Y.	32	7 16 5 11	5 19	7 25 5 03	5 08	7 25 5 03	rises.	11 40	7 19 5 09	5 14	7 44						
2 Monday ..	33	7 15 5 13	6 26	7 23 5 05	6 17	7 24 5 04	6A34	morn	7 18 5 10	6 21	8 25						
3 Tuesday..	34	7 14 5 14	7 30	7 22 5 06	7 24	7 23 5 05	7 38	0 31	7 17 5 12	7 26	9 01						
4 Wednesd.	35	7 13 5 15	8 32	7 21 5 08	8 29	7 22 5 06	8 40	1 13	7 15 5 13	8 30	9 33						
5 Thursday	36	7 12 5 17	9 34	7 19 5 09	9 33	7 21 5 07	9 42	1 53	7 14 5 14	9 32	10 06						
6 Friday ...	37	7 11 5 18	10 35	7 18 5 11	10 37	7 20 5 08	10 45	1 32	7 13 5 16	10 34	10 35						
7 Saturday.	38	7 09 5 19	11 38	7 17 5 12	11 43	7 19 5 10	11A48	3 12	7 12 5 17	11 38	11 06						
8 SUND'Y.	39	7 08 5 21	a. m.	7 15 5 14	a. m.	7 18 5 11	sets.	3 52	7 10 5 19	a. m.	11 37						
9 Monday..	40	7 07 5 22	0 43	7 14 5 15	0 50	7 17 5 12	10m32	4 34	7 09 5 20	0 43	A. 09						
10 Tuesday..	41	7 05 5 24	1 50	7 12 5 17	2 00	7 15 5 14	10 56	5 18	7 07 5 22	1 51	0 49						
11 Wednesd.	42	7 04 5 25	2 59	7 11 5 18	3 11	7 14 5 15	11m30	6 7	7 06 5 23	3 00	1 42						
12 Thursday	43	7 03 5 26	4 06	7 09 5 20	4 19	7 13 5 17	0A13	7 27	7 05 5 24	4 07	2 53						
13 Friday ...	44	7 01 5 28	5 08	7 07 5 21	5 22	7 11 5 18	1 09	8 07	7 03 5 26	5 10	4 25						
14 Saturday.	45	7 06 5 29	6 01	7 06 5 23	6 14	7 10 5 20	2A17	9 17	7 02 5 27	6 03	5 46.						
15 SUND'Y.	46	6 58 5 30	6 45	7 04 5 34	6 55	7 09 5 21	rises.	10 27	7 00 5 29	6 46	6 45						
16 Monday..	47	6 57 5 32	7 19	7 03 5 26	7 27	7 06 5 23	7m28	11 16	7 00 5 30	7 26	7 36						
17 Tuesday..	48	6 55 5 33	7 48	7 01 5 27	7 53	7 04 5 24	8 0	after	6 52 5 31	7 48	8 22						
18 Wednesd.	49	6 54 5 34	8 13	6 59 5 29	8 15	7 03 5 26	8 24	0 49	6 56 5 33	8 12	9 04						
19 Thursday	05	6 52 5 36	8 36	6 58 5 31	8 35	7 01 5 27	8 45	1 41	6 54 5 34	8 34	9 44						
20 Friday ...	51	6 51 5 37	8 59	6 56 5 32	8 55	6 59 5 29	9 9	2 33	6 52 5 35	8 56	10 27						
21 Saturday.	52	6 49 5 38	9 24	6 54 5 34	9 16	6 58 5 31	9m33	3 24	6 51 5 37	9 20	11 08						
22 SUND'Y.	53	6 48 5 40	9 53	6 52 5 35	9 42	6 56 5 32	sets.	4 17	6 49 5 38	9 47	11 49						
23 Monday.	54	6 46 5 41	10 27	6 51 5 36	10 13	6 54 5 33	10m33	5 10	6 48 5 40	10 20	morn						
24 Tuesday..	55	6 45 5 42	11 08	6 49 5 38	10 52	6 53 5 35	11m16	6 56	6 46 5 41	11 01	0 33						
25 Wednesd.	56	6 43 5 44	11 59	6 47 5 39	11 42	6 51 5 37	0 A7	7 0	6 44 5 42	11 52	1 27						
26 Thursday	57	6 41 5 45	pm58	6 45 5 41	pm42	6 49 5 38	1 7	7 55	6 42 5 44	pm51	2 41						
27 Friday ...	58	6 40 5 46	2 02	6 43 5 42	1 47	6 48 5 39	2 12	8 48	6 41 5 45	1 59	4 21						
28 Saturday.	59	6 38 5 47	3 09	6 42 5 44	2 57	6 47 5 40	3A19	9 39	6 39 5 46	3 03	5 48						

MOON'S CHANGES.

MOON'S CHANGES.	Day	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Full Moon.....	1	6 18 a.m.	6 51 a.m.	h. m.	h. m.
Last Quarter.....	9	11 11 a.m.	11 44 a.m.	0 04 a.m.	0 14 p.m.
New Moon.....	16	1 57 p.m.	2 30 p.m.	2 51 p.m.	3 00 p.m.
First Quarter.....	23	5 28 a.m.	6 01 a.m.	6 21 a.m.	6 31 a.m.

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GEORGE CRAWFORD

JOHN JAMES,

W. H. STERLING COEN.

MARCH, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.			HALIFAX.			
			SUN.		Moon.		SUN.		Moon.		SUN.	Moon.		SUN.		Moon.	
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	R. & S.	High water, p.m.	Rises	Sets	Rises	High water.	
			h m	h m	h m	h m	h m	h m	h m	h m	h. m.	h. m.	h. m.	h. m.	h. m.	h. m.	
1	SUND'Y	60	6 36	5 49	4 15	6 40	5 45	4 06	6 45	5 42	rises.	11A26	6 37	5 48	4 11	6 46	
2	Monday.	61	6 35	5 50	5 20	6 38	5 47	5 13	6 43	5 43	5A29	11 09	6 36	5 49	5 16	7 32	
3	Tuesday.	62	6 33	5 51	6 23	6 36	5 48	6 19	6 41	5 44	6 31	11 51	6 34	5 50	6 20	8 09	
4	Wednes.	63	6 31	5 53	7 25	6 34	5 50	7 23	6 39	5 46	7 33	morn	6 32	5 52	7 23	8 41	
5	Thursd'y	64	6 29	5 54	8 26	6 32	5 51	8 27	6 37	5 47	8 35	0 30	6 30	5 53	8 25	9 09	
6	Friday...	65	6 28	5 55	9 28	6 30	5 53	9 32	6 35	5 48	9 39	1 10	6 29	5 54	9 28	9 38	
7	Saturd'y	66	6 26	5 56	10 32	6 28	5 54	10 38	6 33	5 50	10 42	1 50	6 27	5 56	10 32	10 07	
8	SUND'Y	67	6 24	5 58	11 38	6 26	5 55	11 47	6 31	5 51	11A50	2 30	6 25	5 57	11 39	10 35	
9	Monday.	68	6 23	5 59	a. m.	6 24	5 57	a. m.	6 29	5 52	sets.	3 14	6 23	5 58	a. m.	11 01	
10	Tuesday.	69	6 21	6 00	0 45	6 23	5 58	0 56	6 27	5 53	9m28	4 01	6 21	6 00	0 46	11 32	
11	Wednes.	70	6 19	6 01	1 51	6 21	6 00	2 05	6 25	5 55	10 04	4 51	6 19	6 01	1 53	A. 12	
12	Thursd'y	71	6 17	6 02	2 52	6 19	6 01	3 09	6 23	5 56	10 53	5 46	6 18	6 02	2 56	1 00	
13	Friday...	72	6 15	6 04	3 50	6 16	6 02	4 04	6 21	5 58	11m55	6 44	6 16	6 03	3 52	2 09	
14	Saturd'y	73	6 14	6 05	4 36	6 15	6 04	4 49	6 19	5 59	1A05	7 44	6 14	6 05	4 38	3 49	
15	SUND'Y	74	6 12	6 06	5 14	6 13	6 05	5 24	6 17	6 01	2A24	8 42	6 12	6 06	5 15	5 24	
16	Monday.	75	6 10	6 07	5 45	6 11	6 07	5 52	6 15	6 02	rises.	9 40	6 10	6 07	5 45	6 27	
17	Tuesday.	76	6 09	6 09	6 12	6 09	6 08	6 15	6 14	6 04	6A24	10 35	6 08	6 08	6 11	7 17	
18	Wednes.	77	6 06	6 10	6 36	6 07	6 09	6 35	6 12	6 05	6 46	11 27	6 07	6 10	6 34	8 07	
19	Thursd'y	78	6 05	6 11	6 59	6 05	6 11	6 56	6 10	6 06	7 09	after	6 05	6 11	6 56	8 49	
20	Friday...	79	6 03	6 12	7 24	6 03	6 12	7 17	6 08	6 07	7 33	1 12	6 03	6 12	7 20	9 19	
21	Saturd'y	80	6 01	6 13	7 51	6 01	6 14	7 41	6 06	6 09	7 59	2 05	6 01	6 13	7 46	10 00	
22	SUND'Y	81	5 59	6 15	8 24	5 59	6 15	8 11	6 04	6 10	8A32	3 01	5 59	6 15	8 18	10 42	
23	Monday.	82	5 57	6 16	9 04	5 57	6 16	8 48	6 02	6 12	sets.	3 57	5 57	6 16	8 57	11 21	
24	Tuesday.	83	5 56	6 17	9 53	5 55	6 18	9 36	6 01	6 13	1m03	4 54	5 55	6 17	9 45	morn	
25	Wednes.	84	5 54	6 18	10 50	5 53	6 19	10 33	5 59	6 14	2 16	5 50	5 54	6 18	10 43	0 06	
26	Thursd'y	85	5 52	6 19	11 54	5 51	6 20	11 38	5 57	6 16	3 13	6 45	5 52	6 20	11 47	1 01	
27	Friday...	86	5 50	6 21	pm60	5 49	6 22	pm47	5 55	6 17	3 54	7 35	5 50	6 21	pm53	2 20	
28	Saturd'y	87	5 48	6 22	2 07	5 47	6 23	1 56	5 53	6 18	4 28	8 25	5 48	6 22	2 02	4 05	
29	SUND'Y	88	5 47	6 23	3 11	5 45	6 25	3 04	5 51	6 19	4 52	9 03	5 46	6 23	3 08	5 32	
30	Monday.	89	5 45	6 24	4 15	5 43	6 26	4 10	5 49	6 20	5 12	9 50	5 44	6 25	4 12	6 29	
31	Tuesday	90	5 43	6 25	5 17	5 41	6 27	5 14	5 47	6 21	5m29	10 29	5 42	6 26	5 14	7 07	

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Full Moon	3	h m 0 04 a. m.	h m 0 37 a. m.	h m 0 57 a. m.	h m 1 07 a. m.
Last Quarter	11	4 16 a. m.	4 49 a. m.	5 09 a. m.	5 19 a. m.
New Moon	17	11 44 p. m.
First Quarter	18	0 18 a. m.	0 58 a. m.	0 47 a. m.
	24	5 14 p. m.	5 46 p. m.	6 07 p. m.	6 17 p. m.

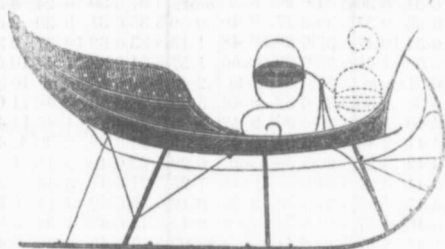
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Manufacturers and Importers of

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TORONTO, ONT.



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CARRIAGE WORKS,**

MANUFACTURERS OF

First-Class Buggies, Carriages, &c.

All work made of the best material
and warranted.

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MOULDINGS, ALL KINDS.

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M. R. MATHEWSON,

(Successor to JOHN MATHEWSON & SON),

Manufacturer and Importer of Oils.

Office and Works: 10 INSPECTOR STREET.

MONTREAL.

P. O. DRAWER, 166.

APRIL, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.						QUEBEC.						ST. JOHN.				HALIFAX.			
			SUN.		Moon		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.	
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R. & S.	High water.	Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	High water.	
			h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m
1	Wednes..	91	5 40	6 27	6 18	5 39	6 29	6 19	5 45	6 23	rises.	11 A	8 5	41	6 27	6 17	7 40					
2	Thursday	92	5 39	6 28	7 20	5 37	6 30	7 23	5 43	6 24	7 A31	1 49	5 39	6 28	7 20	8 08						
3	Friday....	93	5 38	6 29	8 24	5 35	6 31	8 30	5 41	6 26	8 35	morn	5 37	6 30	8 24	8 34						
4	Saturday..	94	5 36	6 30	9 29	5 33	6 33	9 37	5 39	6 27	9 40	0 30	5 35	6 31	9 30	9 03						
5	SUND'Y.	95	5 34	6 31	10 36	5 31	6 34	10 47	5 37	6 28	10 48	1 13	5 33	6 32	10 37	9 33						
6	Monday...	96	5 32	6 32	11 42	5 29	6 35	11 55	5 35	6 29	11 A56	1 57	5 31	6 33	11 44	10 03						
7	Tuesday...	97	5 31	6 34	a. m	5 27	6 37	a. m	5 33	6 31	sets.	2 46	5 30	6 35	a. m	10 30						
8	Wednes..	98	5 29	6 35	0 46	5 25	6 38	1 00	5 31	6 32	8 46	3 39	5 28	6 36	0 48	11 05						
9	Thursday	99	5 27	6 36	1 43	5 23	6 40	1 58	5 29	6 33	9 42	4 38	5 26	6 37	1 45	11 45						
10	Friday...	100	5 25	6 37	2 32	5 22	6 41	2 45	5 27	6 34	10 45	5 32	5 24	6 38	2 33	A. 40						
11	Saturday..	101	5 24	6 38	3 11	5 20	6 42	3 22	5 26	6 36	noon.	6 29	5 22	6 40	3 13	1 56						
12	SUND'Y.	102	5 22	6 40	4 44	5 18	6 44	3 51	5 24	6 37	1 A19	7 25	5 21	6 41	3 44	3 30						
13	Monday...	103	5 20	6 41	4 11	5 16	6 45	4 16	5 22	6 38	2 40	8 19	5 19	6 42	4 11	5 00						
14	Tuesday...	104	5 18	6 42	4 35	5 14	6 46	4 37	5 21	6 39	4 A 0	9 12	5 17	6 43	4 34	5 59						
15	Wednes..	105	5 17	6 43	4 58	5 12	6 48	4 57	5 19	6 41	rises.	10 03	5 16	6 45	4 56	6 48						
16	Thursday	106	5 15	6 44	5 22	5 10	6 49	5 17	5 17	6 42	5 32	10 54	5 14	6 46	5 18	7 29						
17	Friday....	107	5 13	6 46	5 48	5 09	6 50	5 39	5 15	6 43	5 56	11 48	5 12	6 47	5 43	8 10						
18	Saturday..	108	5 12	6 47	6 15	5 07	6 52	6 07	5 14	6 44	6 27	after	5 10	6 48	6 12	8 52						
19	SUND'Y.	109	5 10	6 48	6 55	5 05	6 53	6 41	5 11	6 45	7 03	1 43	5 09	6 49	6 49	9 34						
20	Monday...	110	5 09	6 49	7 42	5 03	6 54	7 25	5 09	6 47	7 49	2 41	3 07	6 51	7 35	10 16						
21	Tuesday...	111	5 07	6 50	8 38	5 01	6 56	8 21	5 08	6 48	8 48	3 38	5 05	6 52	8 31	10 59						
22	Wednes..	112	5 05	6 51	9 42	5 00	6 57	9 26	5 06	6 49	9 51	4 36	5 04	6 53	9 35	11 48						
23	Thursday	113	5 04	6 53	10 49	4 58	6 58	10 35	5 04	6 51	10 58	5 31	5 02	6 54	10 43	morn						
24	Friday....	114	5 02	6 54	11 56	4 56	7 00	11 45	5 03	6 52	sets.	6 20	5 00	6 56	11 51	0 46						
25	Saturday..	115	5 01	6 55	pm62	4 54	7 01	pm54	5 01	6 53	2 56	7 06	4 59	6 57	pm58	1 59						
26	SUND'Y.	116	4 59	6 56	2 05	4 53	7 03	2 00	4 59	6 54	3 20	7 50	4 57	6 58	2 02	3 31						
27	Monday...	117	4 58	6 57	3 09	4 51	7 04	3 05	4 58	6 56	3 38	8 29	4 55	6 59	3 06	4 51						
28	Tuesday...	118	4 56	6 59	4 10	4 49	7 05	4 10	4 56	6 57	3 54	9 10	4 54	7 01	4 09	5 49						
29	Wednesd.	119	4 55	7 00	5 12	4 48	7 06	5 14	4 55	6 58	4 11	9 49	4 53	7 02	5 11	6 29						
30	Thursday	120	4 53	7 01	6 15	4 46	7 08	6 20	5 54	6 59	4 27	10 29	4 51	7 03	6 15	7 03						

MOON'S CHANGES.

MOONS CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Full Moon.....	1	h. m.	h. m.	h. m.	h. m.
Last Quarter.....	9	6 01 p.m.	6 34 p.m.	6 55 p.m.	7 04 p.m.
New Moon.....	16	5 03 p.m.	5 35 p.m.	5 56 p.m.	6 06 p.m.
First Quarter.....	23	8 35 a.m.	9 07 a.m.	9 38 p.m.	9 38 a.m.
		6 46 a.m.	7 25 a.m.	7 39 a.m.	7 49 a.m.

Lyman, Brothers & Co.,
WHOLESALE DRUGGISTS
 MANUFACTURING CHEMISTS,

AND MANUFACTURERS OF

Linseed Oil, Paints, Putty, &c., &c.

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WAREHOUSE,—81 and 83 FRONT ST, and ESPLANADE ST.

MILLS & LABORATORY,—PALACE STREET.

TORONTO.

HENRY GRAHAM & CO.,

Importers and Dealers in

CARPETS!

ENGLISH & AMERICAN OIL CLOTHS,

Mattings, Mats, Felts, Druggets.

AGENTS FOR THE

ELORA CARPET MANUFACTURING CO.

3 KING-ST. EAST,

TORONTO.

MAY, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.				
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		
			Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	Rises.	Sets.	
			h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m
1	Friday...	121	4 52	7 02	7 21	4 45	7 09	7 28	4 54	7 01	rises	11	4 50	7 04	7 22	7 34			
2	Saturday.	122	4 50	7 03	8 28	4 43	7 10	8 38	4 52	7 02	8	5	4 48	7 05	8 29	8 03			
3	SUND'Y.	123	4 49	7 04	9 35	4 41	7 12	9 47	4 51	7 03	9 48	morn	4 46	7 06	9 37	8 34			
4	Monday..	124	4 48	7 05	10 40	4 40	7 13	10 54	4 49	7 04	10 54	0 44	4 45	7 07	10 42	9 03			
5	Tuesday..	125	4 46	7 06	11 39	4 38	7 14	11 54	4 48	7 06	11	5	4 44	7 09	11 42	9 36			
6	Wednesd.	126	4 45	7 08	a.m.	4 37	7 16	a.m.	4 47	7 07	sets.	2 30	4 42	7 10	a.m.	10 10			
7	Thursday	127	4 44	7 09	0 30	4 35	7 17	0 44	4 45	7 08	8	37	4 41	7 11	0 32	10 48			
8	Friday....	128	4 42	7 10	1 11	4 34	7 19	1 23	4 44	7 09	9 47	4 23	4 40	7 12	1 13	11 34			
9	Saturday..	129	4 41	7 11	1 45	4 32	7 20	1 54	4 43	7 10	11	4	4 38	7 14	1 46	A. 31			
10	SUND'Y.	130	4 40	7 12	2 13	4 31	7 21	2 19	4 42	7 12	0	19	4 37	7 15	2 13	1 43			
11	Monday..	131	4 39	7 13	2 37	4 30	7 22	2 40	4 40	7 13	1 37	7 01	4 36	7 16	2 36	3 07			
12	Tuesday..	132	4 38	7 14	3 00	4 28	7 23	3 00	4 39	7 14	2 55	7 51	4 35	7 17	2 58	4 28			
13	Wednesd.	133	4 36	7 15	3 22	4 27	7 24	3 19	4 38	7 15	4 14	8 41	4 33	7 18	3 19	5 25			
14	Thursday	134	4 35	7 17	3 47	4 26	7 26	3 40	4 36	7 16	5 35	9 32	4 32	7 19	3 43	6 16			
15	Friday ...	135	4 34	7 18	4 15	4 25	7 27	4 06	4 35	7 17	6 59	10 26	4 31	7 20	4 11	7 02			
16	Saturday.	136	4 33	7 19	4 49	4 23	7 28	4 35	4 34	7 18	8 22	11 23	4 30	7 22	4 42	7 45			
17	SUND'Y.	137	4 32	7 20	5 30	4 22	7 29	5 14	4 33	7 19	9 42	after.	4 29	7 23	5 22	8 30			
18	Monday..	138	4 31	7 21	6 22	4 21	7 31	6 05	4 32	7 21	10 49	1 24	4 28	7 24	6 14	9 16			
19	Tuesday..	139	4 30	7 22	7 23	4 20	7 32	7 07	4 31	7 22	11	42	2 23	4 27	7 25	7 16	10 01		
20	Wednesd.	140	4 29	7 23	8 31	4 19	7 33	8 16	4 30	7 23	rises.	3 17	4 26	7 26	8 25	10 46			
21	Thursday	141	4 28	7 24	9 41	4 18	7 34	9 28	4 29	7 24	9	53	4 25	7 27	9 35	11 34			
22	Friday ...	142	4 28	7 25	10 49	4 17	7 35	10 39	4 28	7 25	10	59	5 01	4 24	7 28	10 44	morn		
23	Saturday.	143	4 27	7 26	11 55	4 16	7 36	11 48	4 26	7 26	0	3	5 45	4 23	7 29	11 51	0 29		
24	SUND'Y.	144	4 26	7 27	pm58	4 15	7 37	pm54	4 25	7 27	1 08	6 27	4 22	7 30	pm56	1 29			
25	Monday..	145	4 25	7 28	2 01	4 14	7 38	1 59	4 24	7 28	2 08	7 08	4 22	7 31	1 59	2 38			
26	Tuesday..	146	4 24	7 29	3 02	4 13	7 40	3 04	4 24	7 29	3 11	7 46	4 21	7 32	3 01	3 50			
27	Wednesd.	147	4 24	7 30	4 05	4 13	7 41	4 09	4 23	7 30	4 15	8 27	4 20	7 33	4 05	4 50			
28	Thursday	148	4 23	7 31	5 10	4 12	7 42	5 16	4 23	7 31	5 18	9 09	4 19	7 34	5 10	5 36			
29	Friday ...	149	4 22	7 31	6 16	4 11	7 43	6 26	4 23	7 32	6 27	9 50	4 19	7 35	6 18	6 19			
30	Saturday	150	4 22	7 32	7 24	4 10	7 44	7 36	4 22	7 33	7 38	10 41	4 18	7 36	7 26	6 56			
31	SUND'Y.	151	4 21	7 33	8 31	4 10	7 45	8 45	4 22	7 34	8	44	11 32	4 18	7 38	8 33	7 32		

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Full Moon	1	h m 10 51 a.m.	h m 11 24 a.m.	h m 11 45 a.m.	h m 11 54 a.m.
Last Quarter.....	9	1 54 a.m.	2 27 a.m.	2 48 a.m.	2 57 a.m.
New Moon	15	4 59 p.m.	5 32 p.m.	5 15 p.m.	6 02 p.m.
First Quarter.....	22	10 01 p.m.	10 34 p.m.	10 54 p.m.	11 04 p.m.
Full Moon.....	31	1 28 a.m.	2 01 a.m.	2 22 a.m.	2 31 a.m.

GRAND MEDAL

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VIENNA EXHIBITION, 1873.

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LISBURN, IRELAND,

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Tailors' & Machine Thread, Shoe Thread, Saddlers Twine,
WRAPPING TWINE,

WAX MACHINE THREADS,

Specially made for Mackay Sole Sewing Machines, &c.; also to stitch the uppers of heavy boots,
and suitable for all modern machines.**CABLE TWIST, 3 TO 6 CORD, FOR LEATHER WORK,**

Used instead of Silk, and much cheaper.

3 Cord Sewing Machine Threads, Strongest Quality Made.

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MONTREAL.

The Subscribers having leased this well known favorite first class Hotel for a term of years, intend using every effort to maintain its reputation as a popular Hotel. MONTREAL TELEGRAPH OFFICE in the Hotel.

**G. S. BROWNE,
J. Q. PERLEY.**

JUNE, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.			
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.	
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R. & S.	Rises	Sets.	Rises	Sets.	Rises	Sets.	
			h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m
1	Monday..	152	4 21	7 34	9 33	4 09	7 46	9 48	4 21	7 35	sets.	morn	4 17	7 38	9 36	8 7		
2	Tuesday..	153	4 20	7 35	10 27	4 09	7 47	10 41	4 20	7 35	5m31	0 35	4 17	7 39	10 29	8 43		
3	Wednesd.	154	4 20	7 36	11 12	4 08	7 47	11 24	4 20	7 36	6 30	1 50	4 16	7 39	11 13	9 20		
4	Thursday	155	4 19	7 37	11 48	4 08	7 48	11 58	4 19	7 37	7 29	2 36	4 16	7 40	11 49	9 59		
5	Friday....	156	4 19	7 37	a. m.	4 07	7 49	a. m.	4 19	7 37	8 53	3 41	4 15	7 41	a. m.	10 42		
6	Saturday..	157	4 19	7 38	0 16	4 07	7 50	0 23	4 18	7 38	10 8	4 32	4 15	7 42	0 17	11 31		
7	SUND'Y.	158	4 18	7 39	0 42	4 06	7 51	0 45	4 18	7 39	11m23	5 22	4 15	7 42	0 41	A. 22		
8	Monday..	159	4 18	7 39	1 04	4 06	7 51	1 05	4 18	7 40	rises.	6 10	4 14	7 43	1 02	1 24		
9	Tuesday..	160	4 18	7 40	1 25	4 06	7 52	1 23	4 17	7 40	1m34	6 59	4 14	7 44	1 23	2 36		
10	Wednesd.	161	4 18	7 41	1 48	4 06	7 53	1 43	4 17	7 41	1 56	7 49	4 14	7 44	1 45	3 49		
11	Thursday	162	4 17	7 41	2 13	4 05	7 53	2 05	4 17	7 41	2 20	8 41	4 14	7 45	2 09	4 55		
12	Friday....	163	4 17	7 42	2 43	4 05	7 54	2 32	4 17	7 42	2 51	9 37	4 14	7 45	2 38	5 50		
13	Saturday..	164	4 17	7 42	3 21	4 05	7 54	3 06	4 17	7 42	3 29	10 37	4 14	7 46	3 14	6 42		
14	SUND'Y.	165	4 17	7 43	4 07	4 05	7 55	3 51	4 17	7 43	4m18	11 38	4 14	7 46	4 00	7 32		
15	Monday..	166	4 17	7 43	5 05	4 05	7 55	4 48	4 17	7 43	sets.	after	4 13	7 47	4 57	8 20		
16	Tuesday..	167	4 17	7 44	6 11	4 05	7 56	5 55	4 16	7 44	10A21	0 38	4 13	7 47	6 04	9 5		
17	Wednesd.	168	4 17	7 44	7 22	4 05	7 56	7 08	4 16	7 44	10 57	1 36	4 14	7 48	7 16	9 50		
18	Thursday	169	4 17	7 44	8 32	4 05	7 57	8 21	4 16	7 45	11 26	2 29	4 14	7 48	8 27	10 33		
19	Friday....	170	4 17	7 45	9 40	4 05	7 57	9 33	4 17	7 45	11A47	3 19	4 14	7 48	9 36	11 15		
20	Saturday..	171	4 18	7 45	10 45	4 05	7 57	10 40	4 17	7 45	rises.	4 34	4 14	7 49	10 42	morn		
21	SUND'Y.	172	4 18	7 45	11 48	4 06	7 57	11 46	4 17	7 45	11m58	4 44	4 14	7 49	11 46	0 1		
22	Monday..	173	4 18	7 45	pm51	4 06	7 58	pm51	4 17	7 45	1 A 0	5 24	4 14	7 49	pm49	0 48		
23	Tuesday..	174	4 18	7 45	1 53	4 06	7 58	1 56	4 17	7 46	2 2	6 34	4 15	7 49	1 52	1 39		
24	Wednesd.	175	4 19	7 46	2 57	4 06	7 58	3 02	4 18	7 46	3 6	6 43	4 15	7 49	2 57	2 38		
25	Thursday	176	4 19	7 46	4 02	4 06	7 58	4 10	4 18	7 46	4 14	7 24	4 15	7 49	4 03	3 40		
26	Friday....	177	4 19	7 46	5 10	4 07	7 58	5 21	4 18	7 46	5 22	8 9	4 16	7 49	5 11	4 38		
27	Saturday..	178	4 20	7 46	6 18	4 07	7 58	6 31	4 19	7 46	6 30	8 57	4 16	7 49	6 20	5 32		
28	SUND'Y.	179	4 20	7 46	7 23	4 08	7 58	7 37	4 19	7 46	7 37	9 48	4 17	7 49	7 25	6 22		
29	Monday..	180	4 21	7 46	8 21	4 08	7 58	8 35	4 20	7 46	8 35	10 45	4 17	7 49	8 23	7 5		
30	Tuesday..	181	4 21	7 46	9 09	4 09	7 58	9 22	4 20	7 46	9A24	11 42	4 17	7 49	9 11	7 48		

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
		h m	h m	h m	h m
Last Quarter.....	7	8 00 a. m.	8 33 a. m.	8 54 a. m.	9 03 a. m.
New Moon.....	14	1 34 a. m.	2 07 a. m.	2 28 a. m.	2 37 a. m.
First Quarter	21	2 43 p. m.	3 16 p. m.	3 37 p. m.	3 46 p. m.
Full Moon.....	29	1 30 p. m.	2 03 p. m.	2 24 p. m.	2 33 p. m.

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Roofing and Paving Material,
 783 CRAIG STREET, MONTREAL,

ROOFING FELT, ROOFING PITCH, COAL TAR,
 Wood (creosote) Varnish, Imperial Black Varnish
 for Tin Roofs, etc., etc.

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CLARK'S ELEPHANT SIX-CORD

MILE END, GLASGOW,

Spool Cotton on Black Spools,

Is better adapted than any other for use on

SEWING MACHINES.

THIS SUPERIOR THREAD is Strong, Smooth, Free
 from Knots, and is recommended by the SEWING
 MACHINE AGENTS throughout Canada and the United
 States as the BEST for Machine and Hand Sewing.

This Popular thread will give your customers perfect Satisfaction, as the Universal use of
 SEWING MACHINES necessitates the use of a very SUPERIOR
 QUALITY OF SPOOL COTTON.

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SOLE AGENT DOMINION OF CANADA,

MONTREAL.

S. GREENSHIELDS & SON,
DRY GOODS,
WHOLESALE.

Nos. 46, 48 & 50 ST. SACRAMENT STREET,
 MONTREAL.

JULY, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.						QUEBEC.						ST. JOHN.						HALIFAX.					
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		High Water.	SUN.		MOON.		High Water.						
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.		Rises	Sets.									
1	Wednesd.	182	4 21	7 45	9 48	4 10	7 57	9 58	4 21	7 46	rises	0a11	4 18	7 49	9 49	8 31										
2	Thursday	183	4 22	7 45	10 19	4 10	7 57	10 27	4 22	7 45	10a33	1 9	4 19	7 49	10 20	9 10										
3	Friday....	184	4 23	7 45	10 45	4 11	7 57	10 50	4 22	7 45	10 57	1 4	4 19	7 49	10 45	9 54										
4	Saturday.	185	4 23	7 45	11 09	4 11	7 57	11 10	4 23	7 45	11 19	2 56	4 20	7 48	11 07	10 38										
5	SUND'Y.	186	4 24	7 44	11 30	4 12	7 56	11 29	4 24	7 44	11a39	3 45	4 20	7 48	11 28	11 23										
6	Monday..	187	4 25	7 44	11 52	4 13	7 56	11 48	4 25	7 44	mid.	4 32	4 21	7 48	11 48	A. 14										
7	Tuesday..	188	4 25	7 44	a.m.	4 14	7 55	a.m.	4 25	7 43	sets.	5 19	4 22	7 47	a.m.	1 7										
8	Wednesd.	189	4 26	7 43	0 16	4 14	7 55	0 08	4 26	7 43	2A19	6 9	4 23	7 47	0 11	2 6										
9	Thursday	190	4 27	7 43	0 43	4 15	7 54	0 33	4 27	7 42	3 37	7 0	4 24	7 46	0 38	3 8										
10	Friday....	191	4 28	7 42	1 17	4 16	7 54	1 03	4 27	7 42	4 56	7 55	4 24	7 46	1 10	4 20										
11	Saturday.	192	4 28	7 42	1 59	4 17	7 53	1 43	4 28	7 41	6 12	8 53	4 25	7 45	1 52	5 27										
12	SUND'Y.	193	4 29	7 41	2 51	4 18	7 53	2 34	4 29	7 40	7 18	9 54	4 26	7 45	2 44	6 28										
13	Monday..	194	4 30	7 41	3 53	4 19	7 52	3 37	4 30	7 39	8 12	10 54	4 27	7 44	3 46	7 25										
14	Tuesday..	195	4 31	7 40	5 03	4 20	7 51	4 48	4 31	7 39	8 55	after.	4 27	7 44	4 56	8 13										
15	Wednesd.	196	4 32	7 40	6 14	4 21	7 51	6 02	4 31	7 38	9 25	0 43	4 28	7 43	6 08	8 57										
16	Thursday	197	4 33	7 39	7 24	4 22	7 50	7 15	4 32	7 37	9 49	1 31	4 29	7 42	7 19	9 38										
17	Friday ...	198	4 34	7 38	8 31	4 23	7 49	8 25	4 33	7 36	10 9	2 16	4 30	7 41	8 27	10 16										
18	Saturday.	199	4 34	7 37	9 35	4 24	7 48	9 32	4 34	7 35	10 26	2 59	4 31	7 41	9 32	10 53										
19	SUND'Y.	200	4 35	7 36	10 38	4 25	7 47	10 38	4 35	7 34	10 44	2 39	4 32	7 40	10 36	11 28										
20	Monday..	201	4 36	7 36	11 40	4 26	7 46	11 42	4 36	7 33	10 59	4 19	4 33	7 39	11 39	morn										
21	Tuesday.	202	4 37	7 35	p. 43	4 27	7 45	p. 48	4 37	7 32	11 17	4 59	4 34	7 38	p. 43	0 6										
22	Wednesd.	203	4 38	7 34	1 48	4 28	7 45	1 55	4 38	7 31	11a38	5 42	4 35	7 37	1 48	0 45										
23	Thursday	204	4 39	7 33	2 54	4 29	7 43	3 04	4 39	7 31	rises.	6 27	4 36	7 36	2 55	1 30										
24	Friday ...	205	4 40	7 32	4 01	4 30	7 42	4 13	4 40	7 30	4A15	7 15	4 37	7 35	4 03	2 23										
25	Saturday.	206	4 41	7 31	5 08	4 31	7 41	5 22	4 41	7 29	5 21	8 6	4 38	7 34	5 10	3 32										
26	SUND'Y.	207	4 42	7 30	6 09	4 33	7 40	6 23	4 42	7 28	6 23	9 0	4 39	7 33	6 11	4 48										
27	Monday..	208	4 43	7 29	7 02	4 34	7 39	7 15	4 43	7 28	6 52	9 58	4 40	7 32	7 04	5 50										
28	Tuesday.	209	4 44	7 28	7 45	4 35	7 37	7 57	4 44	7 27	8 0	10 55	4 41	7 31	7 47	6 43										
29	Wednesd.	210	4 45	7 27	8 19	4 36	7 36	8 28	4 45	7 27	8 33	11 53	4 43	7 30	8 20	7 34										
30	Thursday	211	4 47	7 26	8 48	4 37	7 35	8 54	4 46	7 26	8 50	morn	4 44	7 29	8 48	8 17										
31	Friday ...	212	4 48	7 25	9 12	4 39	7 34	9 15	4 47	7 25	9A23	0 48	4 45	7 27	9 11	8 58										

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Last Quarter.....	6	h m 0 43 p.m.	h m 1 16 p.m.	h m 1 37 p.m.	h m 1 46 a.m.
New Moon.....	13	11 10 p.m.	11 43 a.m.	0 04 p.m.	0 13 p.m.
First Quarter.....	21	8 14 a.m.	8 47 a.m.	9 07 a.m.	9 17 a.m.
Full Moon.....	28	11 25 p.m.	11 58 p.m.	0 18 a.m.	.....
	29	.....	.....	.....	0 28 a.m.



W. NOTMAN,
 PHOTOGRAPHER TO THE QUEEN.

*Views of the principal Cities, Mountain, Lake, Fall and River Scenery
 throughout Canada.*

HALIFAX BRANCH, N. S.

BREMNER & HART,
 COMMISSION & WEST INDIA MERCHANTS

Dealers in Fish, Oils, Salt, &c.,

BREMNER'S WHARF, (Late BROWN'S,)

HALIFAX, N. S.

JAMES BREMNER,

W. H. HART, Late of R. I. & W. HART.

A. & W. MACKINLAY.

PUBLISHERS,

BOOKSELLERS AND STATIONERS,

GRANVILLE STREET,

HALIFAX, N. S.

High
Water

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AUGUST, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.						QUEBEC.						ST. JOHN.						HALIFAX.								
			SUN.			MOON.			SUN.			MOON.			SUN.			MOON.			SUN.			MOON.					
			Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets		Rises	Sets	
			h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m
1	Saturday.	213	4 49	7 23		9 38	4 40	7 32		9 34	4 49	7 23	rises.	1m39	4 46	7 26		9 33	4 40										
2	SUND'Y.	214	4 50	7 22		9 57	4 41	7 31		9 53	4 50	7 21	10 A 5	2 29	4 47	7 25		9 54	4 40										
3	Monday..	215	4 51	7 21		10 20	4 42	7 30		10 13	4 51	7 19	0 28	3 17	4 48	7 24		10 16	4 40										
4	Tuesday..	216	4 52	7 20		10 46	4 43	7 28		10 36	4 52	7 16	10 53	4 6	4 49	7 22		10 41	4 40										
5	Wednesd.	217	4 53	7 18		11 17	4 45	7 27		11 04	4 54	7 15	11 A 25	4 57	4 50	7 21		11 11	A. 37										
6	Thursday.	218	4 54	7 17		11 55	4 46	7 25		11 40	4 55	7 14	sets.	5 50	4 51	7 21		11 48	1 31										
7	Friday....	219	4 55	7 16		a.m.	4 47	7 24		a.m.	4 56	7 13	4 A 1	6 47	4 52	7 20		a. m.	2 32										
8	Saturday.	220	4 56	7 14		0 43	4 49	7 22		0 27	4 57	7 12	5 10	7 47	4 53	7 18		0 36	4 0										
9	SUND'Y.	221	4 57	7 13		1 41	4 50	7 21		1 25	4 58	7 11	6 6	8 46	4 54	7 17		1 34	5 24										
10	Monday..	222	4 59	7 12		2 48	4 51	7 19		2 33	4 59	7 9	6 52	9 44	4 55	7 15		2 41	6 29										
11	Tuesday..	223	5 00	7 10		3 58	4 52	7 17		3 45	5 07	7 7	7 26	10 38	4 56	7 14		3 52	7 22										
12	Wednesd.	224	5 01	7 09		5 08	4 54	7 16		4 58	5 27	6 7	7 51	11 25	4 57	7 12		5 04	8 7										
13	Thursday	225	5 02	7 07		6 16	4 55	7 14		6 09	5 37	4 8	8 12	after	4 59	7 11		6 13	8 43										
14	Friday...	226	5 03	7 06		7 22	4 56	7 13		7 18	5 47	3 8	8 30	0 54	5 00	7 09		7 19	9 18										
15	Saturday.	227	5 04	7 04		8 26	4 58	7 11		8 24	5 57	1 8	8 47	1 35	5 01	7 08		8 24	9 50										
16	SUND'Y.	228	5 05	7 03		9 18	4 59	7 09		9 29	5 66	59 9	9 3	2 15	5 03	7 05		9 27	10 22										
17	Monday..	229	5 06	7 01		10 31	5 00	7 08		10 34	5 76	58 9	9 21	2 55	5 05	7 03		10 30	10 53										
18	Tuesday..	230	5 08	7 00		11 34	5 01	7 06		11 41	5 86	56 9	9 40	3 37	5 06	7 02		11 35	11 20										
19	Wednesd.	231	5 09	6 58		p. 40	5 03	7 04		p. 48	5 96	55 10	3	4 19	5 07	7 00		p. 41	11 56										
20	Thursday	232	5 10	6 56		1 46	5 04	7 02		1 57	5 106	53 10	29	5 05	08 6	59 1		1 47	morn										
21	Friday....	233	5 11	6 55		2 52	5 05	7 00		3 05	5 116	51 11	5	5 54	5 09	6 57		2 54	0 35										
22	Saturday.	234	5 12	6 53		3 55	5 07	6 59		4 09	5 126	50 11	A 53	6 48	5 10	6 55		3 57	1 27										
23	SUND'Y.	235	5 13	6 52		4 51	5 08	6 57		5 05	5 136	48	rises.	7 44	5 12	6 53		4 53	2 35										
24	Monday..	236	5 14	6 50		5 38	5 09	6 55		5 51	5 146	46	5 A 54	8 41	5 13	6 51		5 39	4 5										
25	Tuesday..	237	5 15	6 48		6 16	5 10	6 53		6 27	5 156	44	6 30	9 38	5 14	6 51		6 17	5 25										
26	Wednesd.	238	5 17	6 47		6 47	5 12	6 51		6 55	5 166	42	7 2	10 32	5 15	6 48		6 49	6 27										
27	Thursday	239	5 18	6 45		7 14	5 13	6 50		7 18	5 176	41	7 25	11 29	5 16	6 46		7 13	7 17										
28	Friday....	240	5 19	6 43		7 37	5 14	6 48		7 38	5 196	39	7 47	morn	5 17	6 45		7 35	8 1										
29	Saturday.	241	5 20	6 41		8 00	5 16	6 46		7 57	5 216	37	8 8	0 20	5 19	6 43		7 57	8 41										
30	SUND'Y.	242	5 21	6 40		8 23	5 17	6 44		8 17	5 226	36	8 31	1 10	5 20	6 41		8 19	9 21										
31	Monday..	243	5 22	6 38		8 48	5 18	6 42		8 39	5 246	35	8 A 56	2 m 15	5 21	6 39		8 43	10 0										

MOON'S CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Last Quarter.....	4	h m 5 28 p. m.	h m 6 01 p. m.	h m 6 22 p. m.	h m 6 31 p. m.
New Moon.....	11	10 42 p. m.	11 15 p. m.	11 35 p. m.	11 45 p. m.
First Quarter.....	20	1 35 a. m.	2 08 a. m.	2 39 a. m.	2 38 a. m.
Full Moon.....	27	8 10 a. m.	8 43 a. m.	9 04 a. m.	9 13 a. m.



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Mattress & Bedding
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CANADIAN CORK CUTTING CO.,

By Patent Machinery.

OFFICE AND FACTORY, 106 COLLEGE STREET
MONTREAL.

JOHN AULD, Junr. - - - - PROPRIETOR.

ALL DESCRIPTION OF CORK, ETC.

High
Water

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10 22
11 5
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PAX.

p. m.
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h. m.

SEPTEMBER, 1874.

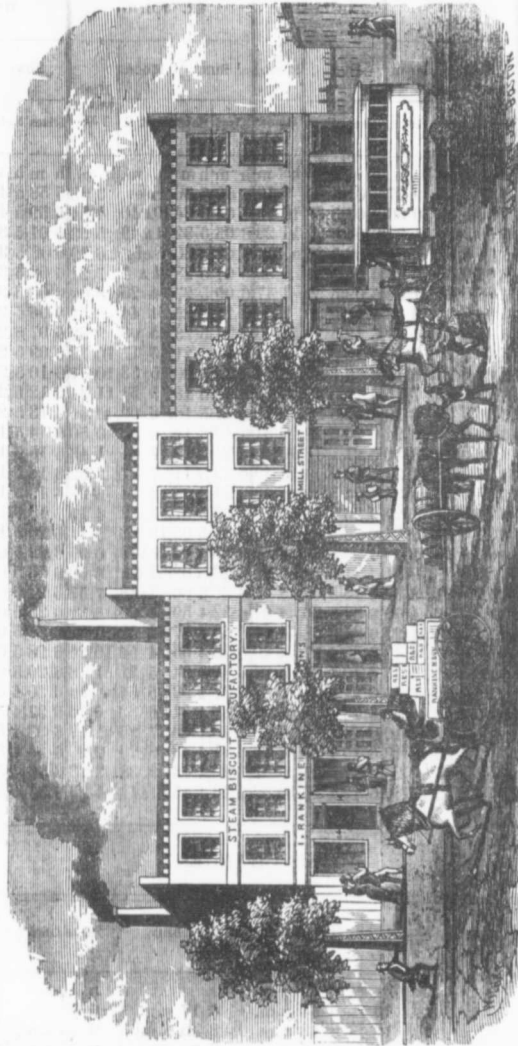
Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.			
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		Sun.		MOON.	
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R. & S.	High Water.	Rises	Sets.	Rises	High Water.		
			h m	h m	h m	h m	h m	h m	h m	h m	h m	P. M.	h m	h m	h m	h m		
1	Tuesday..	244	5 23 6 36	9 16 5 20 6 40	9 04 5 26 6 34	risers.	2 52 5 22 6 37	9 11 10 40										
2	Wednesd.	245	5 24 6 34	9 54 5 21 6 38	9 39 5 27 6 32	10 A 3	4 35 5 23 6 35	9 48 11 19										
3	Thursday	246	5 25 6 32	10 39 5 22 6 36	10 22 5 28 6 30	10 49	4 43 5 25 6 33	10 32 A. 4										
4	Friday ...	247	5 26 6 30	11 34 5 23 6 34	11 17 5 29 6 28	11 A 44	5 41 5 27 6 31	11 27 0 59										
5	Saturday.	248	5 27 6 29	a. m. 5 24 6 32	a. m. 5 30 6 26	sets.	6 40 5 28 6 29	a. m. 2 11										
6	SUND'Y.	249	5 28 6 28	0 39 5 25 6 30	0 22 5 32 6 24	4 A 53	7 38 5 29 6 27	0 32 3 49										
7	Monday..	250	5 29 6 27	1 47 5 26 6 28	1 33 5 33 6 22	5 28	8 32 5 30 6 25	1 41 5 21										
8	Tuesday..	251	5 31 6 25	2 57 5 27 6 26	2 46 5 34 6 20	5 56	9 23 5 31 6 24	2 52 6 24										
9	Wednesd.	252	5 32 6 23	4 05 5 28 6 24	3 57 5 36 6 19	6 18	10 10 5 32 6 22	4 01 7 11										
10	Thursday	253	5 33 6 22	5 11 5 29 6 22	5 06 5 37 6 17	6 36	10 52 5 34 6 20	5 08 7 48										
11	Friday ..	254	5 35 6 21	6 18 5 30 6 20	6 12 5 38 6 15	6 53	11 33 5 35 6 18	6 12 8 22										
12	Saturday.	255	5 36 6 19	7 18 5 31 6 18	7 18 5 39 6 13	7 9	after 5 36 6 16	7 16 8 51										
13	SUND'Y.	256	5 37 6 17	8 20 5 33 6 16	8 23 5 40 6 11	7 26	0 52 5 37 6 14	8 20 9 20										
14	Monday..	257	5 38 6 15	9 24 5 34 6 14	9 28 5 42 6 9	7 44	1 33 5 38 6 12	9 24 9 47										
15	Tuesday..	258	5 39 6 13	10 28 5 35 6 12	10 35 5 43 6 7	8 5	2 16 5 39 6 11	10 28 10 16										
16	Wednesd.	259	5 40 6 11	11 34 5 37 6 10	11 45 5 44 6 5	8 29	3 05 4 41 6 09	11 36 10 43										
17	Thursday	260	5 42 6 09	pm 40 5 39 6 08	pm 53 5 45 6 3	9 2	3 47 5 42 6 07	pm 42 11 14										
18	Friday ...	261	5 43 6 07	1 43 5 40 6 06	1 57 5 47 6 1	9 42	4 38 5 43 6 05	1 45 11 53										
19	Saturday.	262	5 44 6 05	2 20 5 42 6 04	2 55 5 48 5 59	10 32	5 31 5 44 6 03	2 40 morn										
20	SUND'Y.	263	5 45 6 03	3 30 5 43 6 02	3 44 5 49 5 58	11 A 35	6 25 5 45 6 01	3 32 0 43										
21	Monday..	264	5 46 6 00	4 11 5 45 6 00	4 23 5 50 5 56	risers.	7 22 5 46 6 00	4 12 1 54										
22	Tuesday..	265	5 47 5 58	4 45 5 47 5 58	4 54 5 51 5 54	4 A 58	8 18 5 47 5 58	4 45 3 33										
23	Wednesd.	266	5 48 5 56	5 12 5 49 5 56	5 17 5 52 5 52	5 25	9 12 5 49 5 56	5 12 5 5										
24	Thursday	267	5 50 5 54	5 37 5 51 5 54	5 40 5 53 5 50	5 50	10 5 51 5 54	5 36 6 7										
25	Friday ...	268	5 51 5 52	6 01 5 52 5 52	6 00 5 54 5 48	6 10	10 58 5 52 5 52	5 59 6 54										
26	Saturday.	269	5 52 5 50	6 23 5 54 5 50	6 20 5 55 5 46	6 32	11 49 5 53 5 50	6 20 7 35										
27	SUND'Y.	270	5 53 5 49	6 48 5 55 5 48	6 42 5 57 5 44	6 56	morn 5 54 5 48	6 44 8 13										
28	Monday..	271	5 54 5 47	7 16 5 56 5 46	7 05 5 58 5 42	7 25	0 40 5 55 5 47	7 11 8 51										
29	Tuesday..	272	5 55 5 45	7 51 5 57 5 44	7 37 5 59 5 40	7 58	1 35 5 56 5 45	7 45 9 31										
30	Wednesd.	273	5 56 5 44	8 34 5 58 5 42	8 17 6 0 5 39	8 A 43	2 32 5 57 5 43	8 27 10 12										

MOON'S CHANGES.

MOON'S PHASES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
Last Quarter	2	h m	h m	h m	h m
	3	11 37 p. m.	.....	.....	.....
New Moon	10	0 53 p. m.	0 09 a. m.	0 30 a. m.	0 40 a. m.
First Quarter	18	4 47 p. m.	1 26 p. m.	1 46 p. m.	1 46 p. m.
Full Moon	25	4 49 p. m.	6 20 p. m.	6 41 p. m.	6 50 p. m.
			5 22 p. m.	5 42 p. m.	5 52 p. m.

ESTABLISHED 1826.

T. RANKINE & SONS,



STEAM BISCUIT MANUFACTORY.
ST. JOHN, N.B.

T. RANKINE,

T. A. RANKINE,

A. RANKINE.

High
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OCTOBER, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.				
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		
			Rises	Sets	Rises	Sets	Rises	Sets	Rises	Sets	R. & S.		Rises	Sets	Rises	Sets	Rises	Sets	
			h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m	h	m
1	Thursd'y	274	5 57	5 42	9 27	6 01	5 40	9 10	6 03	5 36	rises.	3 33	5 58	5 41	9 18	10 55			
2	Friday...	275	5 58	5 41	10 30	6 03	5 38	10 13	6 04	5 34	10A 40	4 34	5 59	5 40	10 22	11 43			
3	Saturd'y	276	5 59	5 39	11 37	6 04	5 37	11 23	6 05	5 32	11A 49	5 03	6 01	5 39	11 31	A. 41			
4	SUND'Y	277	6 00	5 38	a. m	6 06	5 36	a. m.	6 06	5 30	sets.	6 29	6 02	5 37	a. m.	1 59			
5	Monday.	278	6 01	5 36	0 48	6 08	5 34	0 30	6 07	5 28	4 A 1	7 21	6 03	5 35	0 43	3 45			
6	Tuesday.	279	6 02	5 34	1 56	6 09	5 32	1 47	6 09	5 27	4 25	8 09	6 05	5 33	1 52	5 09			
7	Wednes.	280	6 04	5 33	3 03	6 11	5 30	2 56	6 10	5 25	4 44	8 52	6 06	5 31	2 59	6 09			
8	Thursd'y	281	6 05	5 31	4 07	6 12	5 28	4 03	6 11	5 23	5 00	9 32	6 07	5 29	4 04	6 45			
9	Friday...	282	6 06	5 29	5 10	6 13	5 26	5 09	6 13	5 21	5 17	10 12	6 09	5 27	5 08	7 20			
10	Saturd'y	283	6 07	5 27	6 12	6 15	5 24	6 14	6 14	5 20	5 33	10 51	6 10	5 25	6 11	7 49			
11	SUND'Y	284	6 09	5 25	7 15	6 17	5 22	7 19	6 15	5 18	5 51	11 31	6 12	5 23	7 15	8 18			
12	Monday.	285	6 10	5 22	8 19	6 19	5 20	8 26	6 17	5 16	6 09	after	6 13	5 21	8 20	8 45			
13	Tuesday.	286	6 12	5 20	9 24	6 20	5 18	9 34	6 19	5 14	6 33	0 56	6 14	5 19	9 25	9 15			
14	Wednes.	287	6 13	5 19	10 30	6 21	5 16	10 42	6 21	5 12	7 01	1 43	6 15	5 17	10 31	9 44			
15	Thursd'y	288	6 14	5 18	11 33	6 23	5 14	11 49	6 22	5 11	7 37	2 32	6 16	5 15	11 36	10 13			
16	Friday...	289	6 15	5 16	pm	33	6 24	5 12	pm	48	6 24	5 09	8 24	3 23	6 17	5 14	pm	36	10 47
17	Saturd'y	290	6 16	5 14	1 24	6 26	5 10	1 39	6 25	5 07	9 22	4 17	6 18	5 12	1 26	11 27			
18	SUND'Y	291	6 17	5 12	2 07	6 28	5 08	2 20	6 27	5 05	10 28	5 11	6 20	5 10	2 09	morn			
19	Monday.	292	6 19	5 10	2 43	6 29	5 06	2 53	6 28	5 04	11A 42	6 05	6 22	5 09	2 44	0 17			
20	Tuesday.	293	6 20	5 08	3 11	6 31	5 04	3 18	6 29	5 02	rises.	6 59	6 23	5 08	3 11	1 28			
21	Wednes.	294	6 22	5 07	3 37	6 33	5 02	3 41	6 30	5 00	3A 48	7 51	6 24	5 07	3 36	3 07			
22	Thursd'y	295	6 23	5 06	4 00	6 34	5 00	4 01	6 32	4 59	4 09	8 39	6 25	5 05	3 58	4 36			
23	Friday...	296	6 24	5 04	4 23	6 36	4 58	4 21	6 33	4 57	4 32	9 32	6 26	5 04	4 20	5 36			
24	Saturd'y	297	6 26	5 03	4 46	6 38	4 57	4 40	6 35	4 55	4 54	10 26	6 28	5 02	4 43	6 22			
25	SUND'Y	298	6 28	5 01	5 13	6 40	4 56	5 04	6 36	4 54	5 21	11 18	6 29	5 00	5 08	7 02			
26	Monday.	299	6 29	4 59	5 45	6 41	4 54	5 34	6 37	4 52	5 54	morn	6 30	4 58	5 39	7 43			
27	Tuesday.	300	6 30	4 58	6 25	6 43	4 52	6 25	6 38	4 51	6 33	0 16	6 31	4 56	6 18	8 24			
28	Wednes.	301	6 31	4 58	7 16	6 44	4 50	7 18	6 40	4 49	7 26	1 17	6 33	4 54	7 09	9 08			
29	Thursd'y	302	6 32	4 56	8 16	6 46	4 49	8 18	6 41	4 48	8 29	2 20	6 34	4 52	8 09	9 52			
30	Friday...	303	6 33	4 54	9 25	6 47	4 47	9 27	6 42	4 46	9 38	3 23	6 36	4 51	9 18	10 37			
31	Saturd'y	304	6 34	4 53	10 36	6 49	4 46	10 37	6 43	4 45	10A 49	4 23	6 37	4 50	10 32	11 26			

MOON'S CHANGES.

MOON'S CHANGES.	Day	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
New Moon.....	10	5 44 a.m.	6 17 a.m.	h. m.	h. m.
First Quarter.....	18	8 12 a.m.	8 45 a.m.	6 37 a.m.	6 47 a.m.
Full Moon.....	25	2 03 a.m.	2 36 a.m.	8 45 a.m.	9 15 a.m.
Last Quarter.....	31	8 42 pm.	9 15 p.m.	2 56 a.m.	3 06 a.m.
				9 35 p.m.	9 45 p.m.

By its Uniformly Excellent Quality and Neatness of Style,
THE COOK'S FRIEND
BAKING POWDER

Has made itself the Favorite with Dealers as well as Consumers.

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Liberal Inducements to the Wholesale Trade.

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Account Book Manufacturers, &c.,
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Constantly on hand, a complete stock of **COMMERCIAL AND FANCY STATIONERY.**

ACCOUNT BOOKS of every description kept in stock, or manufactured to order.

DIARIES, POCKET BOOKS, WALLETS, BILL CASES, &c., of their own make.

NOVEMBER, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QUEBEC.				ST. JOHN.				HALIFAX.			
			SUN.		Moon		SUN.		Moon.		SUN.		Moon.		SUN.		Moon.	
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R. & S.	High water.	Rises	Sets.	Rises	High water.		
			h m	h m	h m.	h m	h. m.	h m	h m	h m	h. m.	h. m.	h m	h m	h. m.	h. m.		
1	SUND'Y.	305	6 36 4 51	11 47	6 43 4 45	11 37	6 44 4 43	sets.	5 17	6 38 4 49	11 42	A 26						
2	Monday..	306	6 37 4 50	a. m.	6 45 4 44	a. m.	6 45 4 42	2A30	6 06	6 40 4 47	a. m.	1 41						
3	Tuesday..	307	6 39 4 49	0 54	6 47 4 42	0 47	6 46 4 41	2 51	6 51	6 42 4 46	0 51	3 13						
4	Wednes..	308	6 40 4 48	2 01	6 48 4 40	1 56	6 48 4 39	3 07	7 32	6 43 4 45	1 58	4 34						
5	Thursday	309	6 41 4 46	3 02	6 49 4 38	3 00	6 49 4 38	3 22	8 11	6 44 4 43	3 00	5 31						
6	Friday....	310	6 43 4 45	4 04	6 50 4 37	4 05	6 51 4 37	3 39	8 50	6 45 4 42	4 03	6 02						
7	Saturday.	311	6 45 4 44	5 07	6 51 4 35	5 10	6 52 4 35	3 56	9 30	6 46 4 41	5 06	6 47						
8	SUND'Y.	312	6 46 4 43	6 10	6 53 4 34	6 16	6 53 4 34	4 16	10 10	6 47 4 39	6 10	7 18						
9	Monday..	313	6 48 4 41	7 15	6 55 4 32	7 24	6 55 4 33	4 37	10 53	6 49 4 38	7 16	7 49						
10	Tuesday..	314	6 50 4 40	8 21	6 56 4 30	8 32	6 56 4 32	5 03	11 39	6 50 4 37	8 21	8 18						
11	Wednes..	315	6 51 4 39	9 26	6 57 4 29	9 40	6 58 4 30	5 38	after	6 52 4 36	9 28	8 49						
12	Thursday	316	6 52 4 38	10 27	6 59 4 28	10 41	6 59 4 29	6 21	1 20	6 53 4 35	10 28	9 22						
13	Friday...	317	6 53 4 37	11 21	7 01 4 27	11 36	7 01 4 28	7 15	2 12	6 54 4 34	11 23	9 55						
14	Saturday.	318	6 54 4 35	pm02	7 02 4 27	pm16	7 03 4 27	8 17	3 06	6 55 4 33	pm04	10 29						
15	SUND'Y.	319	6 56 4 34	0 43	7 04 4 26	0 54	7 04 4 26	9 28	3 59	6 56 4 32	0 45	11 12						
16	Monday..	320	6 57 4 33	1 13	7 05 4 25	1 21	7 06 4 25	10 40	4 52	6 58 4 32	1 13	morn						
17	Tuesday..	321	6 58 4 33	1 39	7 07 4 24	1 44	7 07 4 24	11A55	5 41	6 59 4 31	1 39	0 03						
18	Wednes..	322	7 00 4 32	2 01	7 08 4 23	2 03	7 08 4 23	rises.	6 31	7 00 4 30	1 59	1 10						
19	Thursday	323	7 01 4 31	2 23	7 09 4 21	2 23	7 09 4 22	2A32	7 20	7 01 4 29	2 21	2 28						
20	Friday....	324	7 02 4 30	2 45	7 11 4 20	2 41	7 11 4 21	2 54	8 10	7 03 4 29	2 42	3 53						
21	Saturday.	325	7 03 4 30	3 10	7 12 4 20	3 04	7 12 4 20	3 17	9 02	7 04 4 28	3 05	4 56						
22	SUND'Y.	326	7 04 4 29	3 39	7 14 4 19	3 28	7 13 4 19	3 46	9 57	7 06 4 27	3 03	5 45						
23	Monday..	327	7 06 4 28	4 14	7 15 4 19	4 00	7 14 4 18	4 22	10 54	7 07 4 26	4 07	6 34						
24	Tuesday..	328	7 07 4 28	4 59	7 17 4 18	4 42	7 16 4 17	5 09	11 58	7 09 4 26	4 52	7 22						
25	Wednes..	329	7 08 4 28	5 56	7 18 4 17	5 38	7 17 4 17	6 09	morn	7 10 4 25	5 49	8 06						
26	Thursday	330	7 09 4 27	7 05	7 19 4 16	6 48	7 18 4 16	7 17	1 03	7 12 4 24	6 58	8 51						
27	Friday....	331	7 10 4 27	8 18	7 20 4 16	8 04	7 19 4 15	8 31	2 06	7 13 4 24	8 12	9 41						
28	Saturday.	332	7 11 4 26	9 31	7 22 4 15	9 20	7 21 4 15	9 43	3 00	7 14 4 24	9 26	10 28						
29	SUND'Y.	333	7 12 4 26	10 42	7 23 4 15	10 34	7 22 4 14	10 52	3 59	7 15 4 23	10 38	11 17						
30	Monday..	334	7 13 4 25	11 49	7 24 4 14	11 43	7 23 4 14	11A58	4 07	7 16 4 22	11 45	A 10						

MOON'S CHANGES.

MOONS CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
New Moon.....	9	h. m. 0 16 a.m.	h. m. 0 49 a.m.	h. m. 1 09 am.	h. m. 1 19 a.m.
First Quarter.....	16	8 36 p.m.	9 09 p.m.	9 29 p.m.	9 39 p.m.
Full Moon.....	23	0 16 p.m.	0 49 p.m.	1 10 am.	1 19 p.m.
Last Quarter.....	30	1 11 p.m.	1 44 p.m.	2 05 p.m.	2 14 p.m.

ROBERTSON & BEATTIE,

WHOLESALE

GROCERS & WINE MERCHANTS

Corner of McGill and College Streets,
MONTREAL.

BEVINGTON & MORRIS,

Wholesale Leather & Fur Merchants,

LONDON, ENGLAND.

Represented in Canada by SCULTHORP & PENNINGTON,
Warehouse, 380 St. Paul Street, MONTREAL.

STOCKS OF FURS, SKINS & LEATHER, ALWAYS ON HAND.

J. EDWARDS,

IMPORTER OF

Plain and Decorative Paper Hangings,

Oaks, Marbles, Natural Woods, Fresco Borders, Mouldings, Statuary,
Tints, Embossed Papers, Colored, Gold, Velvet, and Velvet
and Gold Borders,

PAPER and LINEN WINDOW SHADES, Etc.,

136 YONGE STREET, TORONTO.

Canada Stained Glass Works.

JOSEPH McCausland,

Stainer and Enameller on Glass,

NO. 8 KING STREET WEST, TORONTO.

Figures under Canopies, Memorial Windows, Coats of Arms, &c., of every description, neatly executed. Ornamental and Plain Obscure Glass, for Churches, Schools, and other Public Buildings, being perfectly impenetrable to the Sun's Rays, dispensing with the use of blinds, and producing a still, solemn and sublime effect, and adapted for either Lead or Wood Sashes.

Modern Work, including Embossed and Enamelled, with Flowers, Fruit, Landscapes, &c., suitable for Hall and Staircase Windows, Ceiling Lights, Door Panels, Ship Cabin Lights, &c.

Glass bent to any required Curve.

Banners executed in best style.

DECEMBER, 1874.

Day of Month.	Day of Week.	Day of Year.	TORONTO.				QU'EBEC.				ST. JOHN.				HALIFAX.			
			SUN.		MOON.		SUN.		MOON.		SUN.		MOON.		SUN.		MOON.	
			Rises	Sets.	Rises	Sets.	Rises	Sets.	Rises	Sets.	R & S.	Rises	Sets.	Rises.	Rises.	Sets.	Rises.	
			h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m	h m
1	Tuesday	335	7 14 4 25	a. m.	7 25 4 14	a. m.	7 25 4 14	sets.	5m30	7 17 4 22	a. m.	1 9						
2	Wednesday	336	7 15 4 24		0 53 7 26 4 13		0 50 7 26 4 13		1A30	6 10 7 18 4 21		0 50 2 14						
3	Thursday	337	7 16 4 24		1 58 7 27 4 13		1 55 7 27 4 13		1 46 6 49	7 19 4 21		1 54 3 26						
4	Friday	338	7 17 4 24		2 57 7 29 4 13		3 00 7 28 4 13		2 2 7 28	7 20 4 20		2 57 4 32						
5	Saturday	339	7 18 4 24		4 01 7 30 4 13		4 07 7 29 4 13		2 21 8 9	7 21 4 20		4 01 5 22						
6	SUNDAY	340	7 19 4 24		5 05 7 31 4 12		5 14 7 30 4 13		2 42 8 50	7 22 4 20		5 06 6 6						
7	Monday	341	7 20 4 24		6 11 7 32 4 12		6 22 7 31 4 13		3 6 9 35	7 24 4 20		6 12 6 45						
8	Tuesday	342	7 21 4 23		7 17 7 33 4 12		7 30 7 32 4 12		3 38 10 22	7 25 4 19		7 19 7 22						
9	Wednesday	343	7 22 4 23		8 20 7 34 4 11		8 34 7 33 4 12		4 18 11 13	7 26 4 19		8 22 7 57						
10	Thursday	344	7 23 4 23		9 17 7 36 4 11		9 32 7 34 4 12		5 9 after	7 27 4 19		9 19 8 33						
11	Friday	345	7 24 4 23		10 05 7 38 4 11		10 19 7 35 4 12		6 10 1 01	7 27 4 19		10 07 9 6						
12	Saturday	346	7 25 4 24		10 44 7 38 4 11		10 56 7 36 4 12		7 18 1 55	7 28 4 20		10 46 9 45						
13	SUNDAY	347	7 25 4 24		11 16 7 39 4 12		11 25 7 37 4 12		8 30 3 48	7 29 4 20		11 17 10 24						
14	Monday	348	7 26 4 24		11 43 7 39 4 12		11 49 7 38 4 12		9 43 3 38	7 30 4 20		11 43 11 7						
15	Tuesday	349	7 26 4 24	pm05	7 40 4 12	pm09	7 89 4 12	10A58	4 25 7 30 4 20	pm05	11 56							
16	Wednesday	350	7 27 4 25	0 26	7 40 4 12	0 26	7 40 4 13	rises.	5 15 7 31 4 21	0 24	morn							
17	Thursday	351	7 27 4 25	0 48	7 40 4 13	0 46	7 40 4 13	0A56	6 37 31 4 21	0 46	0 49							
18	Friday	352	7 28 4 25	1 10	7 41 4 13	1 05	7 41 4 13	1 17	6 51 7 32 4 21	1 07	1 50							
19	Saturday	353	7 28 4 25	1 35	7 42 4 13	1 26	7 41 4 13	1 43	7 43 7 32 4 21	1 30	3 0							
20	SUNDAY	354	7 29 4 26	2 07	7 42 4 14	1 54	7 42 4 13	2 15	8 39 7 33 4 22	2 01	4 12							
21	Monday	355	7 30 4 26	2 46	7 43 4 14	2 31	7 42 4 14	2 55	9 38 7 34 4 22	2 39	5 13							
22	Tuesday	356	7 30 4 27	3 36	7 43 4 15	3 19	7 43 4 14	3 48	10 40 7 34 4 23	3 28	6 11							
23	Wednesday	357	7 31 4 27	4 41	7 44 4 15	4 23	7 43 4 15	4 53	11 44 7 35 4 23	4 35	7 5							
24	Thursday	358	7 31 4 28	5 53	7 44 4 16	5 38	7 44 4 16	6 5	morn 7 35 4 24	5 47	7 57							
25	Friday	359	7 32 4 28	7 08	7 45 4 16	6 55	7 45 4 16	7 21	0 48 7 36 4 24	7 02	8 46							
26	Saturday	360	7 32 4 29	8 22	7 45 4 17	8 13	7 45 4 17	8 35	1 45 7 37 4 23	8 18	9 33							
27	SUNDAY	361	7 33 4 30	9 33	7 45 4 18	9 26	7 45 4 18	9 43	2 37 7 37 4 26	9 29	10 19							
28	Monday	362	7 33 4 31	10 39	7 45 4 18	10 36	7 45 4 18	10 49	3 23 7 37 4 27	10 37	11 1							
29	Tuesday	363	7 33 4 32	11 43	7 46 4 19	11 42	7 45 4 19	11A53	4 6 7 37 4 28	11 42	11 45							
30	Wednesday	364	7 34 4 33	a. m.	7 46 4 20	a. m.	7 45 4 20	rises.	4 46 7 37 4 29	a. m.	A. 29							
31	Thursday	365	7 34 4 34	0 46	7 46 4 21	0 48	7 45 4 22	0A 7	5 26 7 37 4 30	0 45	1 15							

MOONS CHANGES.

MOON'S CHANGES.	DAY	TORONTO.	QUEBEC.	ST. JOHN.	HALIFAX.
New Moon.....	8	h m 6 49 p. m.	h m 7 21 a. m.	h m 7 42 a. m.	h m 7 52 p. m.
First Quarter.....	16	7 07 a. m.	7 40 a. m.	8 00 a. m.	8 10 a. m.
Full Moon.....	22	11 39 p. m.		0 32 a. m.	0 42 a. m.
	23				
Last Quarter.....	30	9 18 a. m.	9 51 a. m.	10 12 a. m.	10 21 a. m.

THE EQUITABLE LIFE ASSURANCE SOCIETY

OF THE UNITED STATES.

Cash Assets, \$20,000,000 | Cash Income, \$8,500,000
Surplus (beyond what is required for Reserve) \$2,000,000

PURELY MUTUAL, ALL CASH, ANNUAL DIVIDENDS.

Dividends paid at the end of the First & every Succeeding Year.

POLICIES NON-FORFEITABLE.

The Society will give a cash value, or its equivalent in a paid-up policy, and thus make policies non-forfeitable, as follows:—Life and Endowment Policies, the Premiums on which are payable during a stipulated period longer than Ten Years, after *three* annual premiums have been paid. All Five and Ten payment policies, whether Life or Endowment, after *two* annual premiums have been paid, for as many Fifths or Tenths respectively as there shall have been payments made for full yearly premiums.

THE EQUITABLE HAS BECOME THE LEADING COMPANY OF
THE WORLD.

Attention is particularly called to the new method of insuring lives originated by the Equitable, combining greater advantages than have heretofore been presented to the public for making Life Insurance a Remunerative Investment, entitled

THE TONTINE SAVINGS FUND POLICY.

1. It has been urged, as an objection against Life Assurance, that it is more profitable in the case of those dying early than of those dying in old age. It has been further objected that the money invested in Life Assurance could not at any time be withdrawn and the transaction terminated, except with serious loss.

To remove even the slightest ground for such objections, the Equitable Life Assurance Society introduces, for the first time, the Tontine Savings Fund Policy, the principle of which will be applied to new policies upon any plan of Insurance heretofore offered by the Equitable, without increase in rates of premium. EXAMPLES.—It is calculated that if a person insured under an ordinary life policy for \$10,000, at the age of 37 (annual premium \$281.70), should elect the TEN YEAR class, he will, at the end of that time, be able to terminate his policy, and receive therefor a sum in cash greater than all the premiums paid by him; should he prefer to continue his policy he may have an annuity which, with future dividends, will almost cancel subsequent premiums. In lieu of either of these methods he may take a paid-up policy for \$7,000, having been insured meanwhile for \$10,000. The same option, with still more profitable results, is open to those electing either of the other classes. If a person should elect the FIFTEEN YEAR class, he may, on the same assumptions, at the expiration of that time, withdraw in cash *Fifty per cent.* more than he paid in; or he may have an annuity which will pay his premiums, and yield in addition, a constantly increasing income; or he may have a paid-up policy for \$14,000. If he should elect the TWENTY YEAR class he may, on the same assumptions, withdraw in cash more than double the amount paid in; or receive an annuity that will pay premiums and leave him an income of more than double their amount; or receive a paid-up policy for \$22,000. A more elaborate explanation may be procured from the Society's Agents.

R. W. GALE,

Manager for the Dominion of Canada and British Provinces of North America.

Head Office—198 St. James Street, MONTREAL, Canada.
ADJOINING MOLSON'S BANK.

GEORGE B. HOLLAND,

General Agent for Ontario,

No. 58 Church Street, TORONTO.

Capt. R. C. W. MACCUAIG,

General Agent for Eastern Ontario,

RUSSELL HOUSE, OTTAWA.

INSURANCE.

We present, on other pages of the Annual, the list of Insurance Companies licensed to do business in Canada under the Act respecting insurance companies, 31 Vic. cap. 48; also statistics, derived from the official returns required by the Government, of the Fire and Life Insurance business, transacted in Canada during the year 1872. The business of only one mutual company (the Agricultural Mutual Assurance Association of Canada) is included in the official fire insurance returns, which are therefore defective, as not showing the transactions of a large class of companies.

LIFE INSURANCE.

The following is a comparative statement of the amount of life insurance business in Canada, in the years 1871 and 1872 respectively. One company, while returning the amount of "claims paid," does not return the "amount become claims," which may be assumed to be nearly the same; and for purposes of comparison, we supply the omission on that assumption. Two companies, in 1871, neglected to return the "total amount at risk," and we supply this also approximately from the returns made in 1872. The comparison will then stand thus:

	1871.	1872.
Premiums of the year	\$1,843,045	2,268,289
No. of new policies	7,301	11,982
Amount of new policies	\$13,298,293	21,370,383
Amount at risk.....	\$51,715,739	66,822,751
No. of policies become claims ..	197	258
Amount of do.....	\$423,256	508,414
Claims paid.....	\$417,618	452,182
Claims in suspense.....	\$60,817	104,006

In 1872, as compared with 1871, the Canadian companies had an increase, in the amount of premiums received, of 48 per cent; the British companies, 4 p. c.; and the American companies, 26 p. c.

In the amount of new policies issued, the Canadian companies show an increase of 105 per cent; the British companies, a decrease of 5 per cent; and the American companies, an increase of 64 p. c.

In the total amount at risk, the Canadian companies show an increase of 50 per cent; the British companies, of 5 per cent; and the American companies, of 40 p. c.

It will be seen, from these figures, that in the competition for new business, the contest was chiefly between the Canadian and the American companies, and that *relatively* the former had the most success. But, as regarded the *absolute* amount of new business transacted, the American companies were still very far ahead, having issued during the year new policies to the amount of \$13,918,587, while the Canadian companies issued new policies to the amount of \$5,367,359; and while the Canadian companies, at the beginning of 1873, had policies in force amounting to \$13,069,811, the American companies had policies in force amounting to \$34,965,707.

FIRE INSURANCE.

The following is a statement of the business done by the fire insurance companies in 1871 and 1872 respectively; and, for purposes of comparison, we supply here also approximately a few deficiencies in the official returns, where the "amount at risk" is stated, and not the "amount of new policies" issued during the year, and *vice versa*:—

	1871.	1872.
Premiums paid.....	\$2,342,385	2,610,368
Amount of new policies.....	\$254,403,305	284,387,181
Amount at risk.....	\$240,253,621	267,725,940
Number of losses.....	2,161	3,823
Losses paid.....	\$1,577,615	1,699,366
Claims in suspense.....	\$140,305	359,828
Claims resisted.....	\$60,817	68,600

In 1872, as compared with 1871, the Canadian companies show an increase, in the amount of premiums paid, of 10 per cent; the British companies, 14 per cent, and the American companies, 6 per cent. Of the companies included in the official returns, the British companies do the largest amount of fire business, having received in 1872, \$1,500,225 of premiums, paying out \$1,134,170 for losses; while the Canadian companies received \$777,900 of premiums, paying out \$501,860 for losses; and the American companies received \$332,243 of premiums, paying out \$263,334 for losses.

INLAND MARINE.

Three companies (all Canadian) doing inland marine business in Canada, made returns to the Government for 1872. The following statement shows their operations during the year:—

	B. America	Prov'l	West'n
Premiums paid.....	\$150,437	85,852	140,625
No. of new policies ...	3,892	...	2,185
Amount of new policies	\$13,387,669	...	9,417,843
Amount at risk.....	\$937,150	...	830,024
Claims paid in year..	\$77,641	89,116	58,024
Claims in suspense	\$31,282	...	20,723

The returns for 1871 are not complete. But it may be stated that in that year, the British America issued new policies to the amount of \$8,198,183, and paid losses to the amount of \$26,739; the Provincial received \$55,958 in premiums, and paid \$35,746 for losses; and the Western issued new policies to the amount of \$5,861,740, received \$104,828 in premiums, and paid \$30,935 for losses.

ACCIDENTS.

The Travelers' Insurance Co., of Hartford, does an accident, as well as a life business in Canada. The following is the return of its transactions in 1871 and 1872:—

	1871	1872
Premiums.....	\$54,056	78,659
No. of new policies.....	3,080	7,601
Amount of do.....	\$6,730,800	9,694,010
Policies become claims	451	602
Amount of do.....	\$13,783	35,971
Claims paid.....	\$13,683	32,771
Claims in suspense	\$5,300	3,200

BRITON

MEDICAL AND GENERAL

LIFE ASSOCIATION.

Capital and Invested Funds over \$4,000,000.

GOVERNMENT DEPOSIT OVER \$100,000.

POLICIES PAYABLE During LIFETIME at ORDINARY LIFE RATES.

JAMES B. M. CHIPMAN, Manager for Canada.

N.B.—Agents Wanted.

HEAD OFFICE—MONTREAL.

ALLIANCE

MUTUAL LIFE INSURANCE SOCIETY

ESTABLISHED, - - - A. D. 1840.

Head Office for British North America :

229 ST. JAMES STREET, MONTREAL.

JAMES GRANT, Resident Secretary.

PROVINCIAL

INSURANCE COMPANY OF CANADA.

FOR FIRE AND MARINE INSURANCE.

HEAD OFFICE, TORONTO ST., TORONTO.

PRESIDENT : The Hon. J. H. CAMERON, D.C.L., Q.C., M.P.

VICE-PRESIDENT : LEWIS MOFFATT, Esq., of Moffatt, Bros. & Co.

Other Directors :—C. J. CAMPBELL, of Messrs. Campbell & Cassells, Bankers, Toronto. W. J. MACDONELL, Esq., President Toronto Savings Bank. A. R. McMASTER, of A. R. McMaster & Bros., Toronto. A. CAMERON, Esq., Cashier, Merchants' Bank, Toronto. GEO. DUGGAN, Esq., Judge County Court, County York, Toronto. A. T. FULTON, Esq., of Geo. Michie & Co., and Fulton, Michie & Co., Toronto. ANGUS MORRISON, Esq., Barrister, Toronto. W. KAY, Esq., Goderich. W. H. BROUSE, Esq., M.D. M.P., Prescott.

MANAGER—Arthur Harvey, Esq. **ASSISTANT SECRETARY**—Geo. C. Hine, Esq. **CHIEF FIRE INSPECTOR**—Wm. Henderson, Esq. **INSPECTOR EASTERN DISTRICT**—G. H. McHenry, Esq., (Maitland). **SOLICITOR**—John Duggan, Esq., Q.C. **BANKERS**—The Canadian Bank of Commerce.

This old established and popular Company invites attention to the following list of payments made to the public of Canada for insurance losses for the past ten years, being in all over ONE MILLION TWO HUNDRED THOUSAND DOLLARS :—

Fire Claims Paid.—1862-3, \$48,992.27; 1863-4, \$45,347.71; 1864-5, \$60,273.42; 1865-6, \$30,002.45; 1866-7, \$35,280.52; 1867-8, \$46,802.94; 1868-9, \$77,976.67; 1869-70, \$68,006.97; 1870-1, \$118,130.79; 1871-2, \$106,816.17; 1872-3, \$102,426.72. Total, \$769,146.75.

Marine Claims Paid.—1862-3, \$28,214.22; 1863-4, \$24,688.58; 1864-5, \$44,535.04; 1865-6, \$67,520.65; 1866-7, \$71,976.09; 1867-8, \$72,883.01; 1868-9, \$73,491.77; 1869-70, \$56,843.78; 1870-1, \$42,942.56; 1871-2, \$55,131.04; 1872-3, \$57,434.25. Total, \$621,800.09

LICENSED INSURANCE COMPANIES.

The following is a List of Insurance Companies Licensed to do Business in Canada under the Act respecting Insurance Companies, (81 Vic. Cap. 48), published in accordance with the Twenty-third Section thereof.

NAME OF THE COMPANY.	General Agent, Manager or Secretary.	Amount of Deposit.	For whose security deposited.	Description of Ins'nce. business for which Licensed.
The Etna Insurance Company of Hartford, Conn.	Robt. Wood, Gen. Agent, Montreal	\$53,580; viz: \$5,070 stock, and \$48,510 bank stocks	Can. policy holders.	Fire & In. Marine
The Etna Life Insurance Company of Hartford, Connecticut	Wm. H. Orr, Manager, Montreal.	\$140,000 U. S. 5-20 bonds	Policy holders gen.	Life.
The Agricultural Insurance Company, Watertown.	Henry Cline, Gen. Agt., Kingston.	\$100,000; viz: \$85,500 U. S. bonds, \$14,500 stock	Can. policy holders.	Fire.
The Agricultural Mutual Assurance Association of Canada, London, Ontario	D. C. Macdonald, Secy., London.	\$25,000 stock		Fire.
The Atlantic Mutual Life Insurance Company, Albany, New York		\$80,292 stock	Policy holders gen.	Life.
The British America Assurance Company, Toronto.	T. W. Birchall, Managing Director, Toronto	\$50,000 stock		Fire & In. Marine
The British & Foreign Marine Insurance Company.	S. C. Duncan Clark & Co., General Agents, Toronto	\$50,000	Can. policy holders.	Inland Marine.
The Briton Medical and General Life Association, London, England	J. B. M. Chipman, Man., Montreal.	\$100,343 stock	Can. policy holders.	Life.
The Canada Guarantee Company	Ed. Rawlings, Manager, Montreal	\$18,666, viz: \$16,500 Montreal bonds, and \$166, 5 per ct. stock	Can. policy holders.	Guarantee. Life.
The Canada Life Assurance Company, Hamilton	A. G. Ramsay, Manager, Hamilton	\$54,000 municipal debentures		Life & Accident.
The Citizens' Insurance and Investment Company of Canada	A. McGowan, Sec. & Tr., Montreal	\$53,000 municipal debentures	Can. policy holders.	Life & Accident.
The Commercial Union Assurance Company of London, England	Morland, Watson & Co., General Agents, Montreal	\$150,956; viz: 100,343 stock, and \$50,613 Canada 5's	Can. policy holders.	Fire & Life.
The Confederation Life Association of Canada	Wm. McCabe, Manager, Toronto.	\$50,000 municipal debentures	Can. policy holders.	Life.
The Connecticut Mutual Life Insurance Company of Hartford, Connecticut.	Robt. Wood, Gen. Agt., Montreal.	\$140,000 U. S. 5-20 bonds	Policy holders gen.	Life.
The Edinburgh Life Assurance Company.	D. Higgins, Chief Agent, Toronto.	\$150,515 stock	Can. policy holders.	Life.
The Equitable Life Assurance Society of the United States, New York	R. W. Gale, Manager, Montreal	\$100,000 stock	Policy holders gen.	Life.
The Globe Mutual Life Insurance Company of New York	Chas. S. Lewis and John Converse, Managers, Montreal.	\$100,000 U. S. bonds	Can. policy holders.	Life.
The Guardian Fire and Life Assurance Company, London, England	R. Simms & Co., & G. Denholm, Gen. Agents, Montreal.	\$100,343 stock	Can. policy holders.	Fire.
The Hartford Fire Insurance Company, Hartford, Connecticut	Robt. Wood, Gen. Agent, Montreal	\$100,000, viz: \$45,000 stock, and \$55,000 U. S. bonds	Can. policy holders.	Fire.
The Imperial Insurance Company of London, England	Rintoul Bros., Gen. Agts., Montreal	\$100,000, viz: \$1,400 Canada 6 p. cents; \$48,600 5 per cents; \$50,000 stock	Can. policy holders.	Fire.
The Isolated Risk Fire Insurance Company of Canada	Jno. Maughan, jr., Secy., Toronto.	\$100,904 municipal debentures	Can. policy holders.	Fire.
The Lancashire Insurance Company	Wm. Hobbs, Gen. Agent, Montreal	\$100,000 stock	Can. policy holders.	Fire.
The Life Association of Scotland	P. Wardlaw, Chief Agt., Montreal	\$150,000 stock	Can. policy holders.	Life.
The Liverpool & London & Globe Insurance Comp'ny	G. F. C. Smith, Secy, Montreal.	\$150,000, viz: \$50,000 stock; \$62,293, Canada 5's, and \$39,500, Canada 6's, \$11,000 Mun. Deb.	Can. policy holders.	Fire & Life.

ROYAL INSURANCE CO. OF LIVERPOOL.

FIRE AND LIFE.

CAPITAL - - - - -	\$10,000,000
FUNDS INVESTED - - - -	12,000,000
ANNUAL INCOME - - - - -	5,000,000

LIABILITY OF SHAREHOLDERS UNLIMITED.

H. L. ROUTH, } Chief Agents.
W. TATLEY, }

JOHN HUTCHINSON,
Inspector, P. O.

H. J. MUDGE,
Inspector, P. Q.

FIRE AND MARINE INSURANCE.

THE BRITISH AMERICA ASSURANCE COMPANY.

HEAD OFFICE:

Corner of Church and Court Streets, Toronto.

BOARD OF DIRECTION:

Hon. G. W. Allan, M. L. C.
George J. Boyd, Esq.
Hon. W. Cayley.

Peleg Howland, Esq.
Hugh McLennan, Esq.
Peter Paterson, Esq.

Jos. D. Bidout, Esq.
E. H. Rutherford, Esq.
John Gordon, Esq.

GOVERNOR:

DEPUTY-GOVERNOR:

PETER PATERSON, Esq.,

E. H. RUTHERFORD, Esq.

Fire Inspector—E. Roby O'Brien. Marine Inspector—Capt. R. Courneen.

Insurances granted on all descriptions of property against loss and damage by fire and the perils of inland navigation.

Agencies established in the principal cities, towns, and ports of shipment throughout the Province.

F. A. BALL, Manager.

QUEEN

INSURANCE COMPANY.

FIRE AND LIFE.

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

ANNUAL INCOME, ABOUT - - -	\$2,000,000
FUNDS IN HAND, ABOUT - - -	3,000,000
DEPOSITED AT OTTAWA - - -	151,100

C. E. L. JARVIS, Gen. Agent,

104 Prince William Street, St. John, N. B.

LICENSED INSURANCE COMPANIES.—Continued.

NAME OF THE COMPANY.	General Agent, Manager, or Secretary.	Amount of Deposit.	For whose security deposited.	Description of Ins'ce business for which Licensed.
The London Assurance Corporation, England	R.H. Stephens, Gen. Agt., Montreal	\$150,000. viz: \$50,127 Canada 5's and \$99,873 stock	Can. policy holders	Fire & Life.
The London & Lancashire Life Assurance Company	Wm. Robertson, Man., Montreal	\$100,000 stock	Can. policy holders	Life.
The Metropolitan Life Insurance Co. of New York ..	T. A. Temple, Gl. At., St. John, N.B.	\$100,000 U. S. Bonds	Can. policy holders	Life.
The Mutual Life Associal of Canada	Wm. Powis, Actuary and Manager, Hamilton	\$50,000 cash	Can. policy holders	Life.
The National Life Insurance Company of the United States of America	Livingstone, Moore & Co., Gen. Agents, Hamilton	\$60,000 U. S. Bonds	Can. policy holders	Life.
The New York Life Insurance Company	W. Burke, Gen. Agent, Montreal ..	\$100,000 U. S. Gold Bonds	Policy holders gen	Life.
The North British & Mercantile Insurance Company	Macdougall & Davidson, General Agents, Montreal	\$150,253, viz: \$50,000 stock, and \$100,253 Canada 5 p. c. consols.	Can. policy holders	Fire & Life.
The Northern Assurance Company of Aberdeen and London	Taylor, Bros., Gl Agts., Montreal ..	\$100,000, viz: \$85,833 stock, \$12,167 Can. 5's, and \$2,000 Can. 6's ..	Can. policy holders	Fire.
The North Western Mutual Life Insurance Company of Milwaukee	W.A. Schofield, Gl. Agt., Brockville	\$100,000 U. S. Bonds	Can. policy holders	Life.
The Phoenix Fire Assurance Company, London, England	Gillespie, Moffatt & Co., Gen. Agents, Montreal	\$100,297, viz: \$50,171 stock, and \$50,126 Canada 5's	Can. policy holders	Fire.
The Phoenix Mutual Life Insurance Company, Hartford, Connecticut	Simpson & Bethune, General Agents, Montreal	\$130,000 U. S. 5-20 Bonds	Policy holders gen	Life.
The Provincial Insurance Company of Canada	Arthur Harvey, Manager, Toronto	\$49,423, viz: \$31,000 Mun. Deb. \$8200 trans. from "Home's" deposit and \$10,000 Ins. Deb.		Fire & In. Marine
The Quebec Fire Insurance Company	W. L. Fisher, Secretary, Quebec ..	\$100,000 stock		Fire.
The Queen Fire & Life Insurance Company, England ..	A. M. Forbes, Gen. Agt., Montreal ..	\$151,100, viz: \$100,000 stock, and \$51,000 Canada 5's	Can. policy holders	Fire & Life.
The Reliance Mutual Life Assurance Society, London, England	Jas. Grant, Manager, Montreal	\$100,000 stock	Can. policy holders	Life.
The Royal Canadian Insurance Company	\$20,000 Montreal Harbor Deb.		Can. policy holders	Fire.
The Royal Insurance Company	L. H. Routh and W. Tatley, Chief Agents, Montreal	\$150,515, viz: \$96,982 stock, and \$53,533 Canada 5's	Can. policy holders	Fire & Life.
The St. Louis Mutual Life Insurance Company	R. S. Baird, Agent, Toronto	\$50,000 U. S. Bonds	Can. policy holders	Life.
The Scottish Amicable Life Assurance Society	Jas. Nelson, Gen. Agent, Montreal ..	\$150,000 stock	Policy holders gen	Life.
The Scottish Imperial Insurance Company	H. J. Johnston, Gl. Agt., Montreal ..	\$71,067, viz: \$59,067 6 p. c. stock, and \$12,000 5 p. c. stock	Can. policy holders	Fire.
The Scottish Provident Institution	Jas. Croil, Agent, Montreal	\$100,343 stock	Can. policy holders	Life.
The Scottish Provincial Assurance Company	G. W. Ford, Secretary, Montreal ..	\$150,790, viz: \$100,343, 6 p. c. and \$12,000 5 p. c. A stock, and \$38,447 Can. 5 p. c.	Can. policy holders	Life.
The Standard Life Assurance Company, Scotland ..	W. M. Ramsay, Manager, Montreal ..	\$150,000 stock	Can. policy holders	Life.
The Star Life Assurance Society of England	A. W. Lauder, Gen. Trans., Toronto ..	\$100,343 stock	Can. policy holders	Life.
The Sun Mutual Life Insurance Co. of Montreal	M. H. Gault, Man. Dir., Montreal ..	\$50,000 stock	Can. policy holders	Life.
The Travelers Insurance Company of Hartford, Connecticut	T. E. Foster, Gen. Agt., Montreal ..	\$140,000 U. S. Bonds	Policy holders gen	Life & Accident.
The Union Mutual Life Insurance Company of Maine ..	J. Tilton, Tem. Agent, Ottawa	\$100,000 U. S. 6's of 1881	Policy holders gen	Life.
The United States Life Insurance Company	John Rhynas, Agent, Montreal	\$50,000 U. S. Bonds	Can. policy holders	Life.
The Western Assurance Company, Toronto	Bernard Haldan, Man. Director, F. Lovelace, Secretary, Toronto	\$55,200 Municipal Debentures		Fire & In. Marine

ELLIOTT, PHILLIPS & CO.,
Hardware Merchants,
45 ST. PETER STREET,
MONTREAL.

SMITH & LEISHMAN,
20 ST. HELEN ST., MONTREAL.

WHOLESALE MANUFACTURERS OF

SHIRTS AND COLLARS,
PAPER COLLARS, SILK BOWS & TIES,
AND IMPORTERS OF
GENTLEMEN'S SCARFS, GLOVES, HOSIERY,
AND
FURNISHING GOODS GENERALLY.

JAMES CORISTINE & Co.,
471, 473, 475, & 477 St. Paul St.,
MONTREAL.

WHOLESALE FUR MERCHANTS
AND MANUFACTURERS.
PROPRIETORS OF THE MONTREAL FELT HAT WORKS.

SUMMARY OF LIFE INSURANCE BUSINESS IN CANADA, 1872.

NAME OF COMPANY.	Premiums of the year.	No. of new Policies.	Amount of new Policies.	Amount at Risk.	No. of Policies become claims.	Amount of Policies become claims.	Claims paid.	Claims in Suspense.	Claims resisted.
CANADIAN COMPANIES.									
	\$ c.		\$ c.	\$ c.		\$ c.	\$ c.	\$ c.	
Canada	327,500 67	1512	2,114,094 70	9,682,746 29	36	46,200 00	46,400 00	.....	None.
Confederation	35,195 15	1296	1,833,790 00	1,698,290 00	None.	NIL	None.	.....	None.
Mutual	27,235 58	593	692,125 00	624,425 00	None.	NIL	None.	.....	None.
Sun Mutual	41,673 12	417	727,350 00	1,064,350 00	None.	NIL	None.	.....	None.
Total	431,604 53	3728	5,367,359 70	13,069,811 29	36	46,200 00	46,400 00		
BRITISH COMPANIES.									
Briton Medical	41,522 15	162	253,982 11	1,396,961 76	15	28,460 95	25,389 66	9,723 60	None.
Commercial Union	22,478 21	20	43,800 00	827,065 00	3	1,460 00	1,460 00	None.	None.
Edinburgh	25,022 05	20	39,832 35	830,974 08	2	.....	4,868 09	None.	None.
Life Association of Scotland.	141,776 02	280	476,629 05	4,304,876 83	25	65,117 94	68,402 94	21,900 00	None.
Liverpool, London & Globe.	9,912 35	61	83,500 00	408,767 78	4	9,411 10	8,411 10	1,000 00	None.
London & Lancashire	15,750 25	71	112,500 00	482,670 00	3	3,665 00	3,233 07	2,500 00	None.
North British & Mercantile.	30,504 31	11	58,733 33	1,083,446 81	6	18,308 75	18,452 91	5,333 94	None.
Queen	11,697 60	24	25,220 00	376,260 77	2	2,000 00	1,021 42	2,000 00	None.
Reliance Mutual	16,874 94	148	205,100 00	456,070 77	1	2,433 33	2,433 33	None.	None.
Royal	32,905 16	17	29,210 00	1,170,468 97	6	19,758 87	19,713 72	None.	None.
Scottish Amicable	13,870 83	27	48,811 00	504,175 16	4	10,256 50	6,363 20	3,893 30	None.
Scottish Provident	8,218 03	3	6,409 40	295,978 26	4	6,326 67	3,893 53	2,443 53	None.
Scottish Provincial	67,498 83	118	118,479 00	1,686,845 35	14	24,647 38	11,720 14	12,927 24	None.
Standard	147,742 16	419	697,259 65	5,925,672 41	24	78,293 72	65,177 80	13,115 92	None.
Total	685,767 89	1381	2,084,436 89	18,847,233 61	123		240,540 71	74,896 73	
AMERICAN COMPANIES.									
Etms	277,355 02	1483	2,460,356 00	7,215,896 00	23	48,591 00	49,127 00	13,580 00	None.
Atlantic Mutual	63,717 20	254	345,235 00	2,043,886 00	9	17,000 00	11,000 00	6,000 00	None.
Connecticut Mutual	190,337 00	489	1,033,112 00	5,457,104 00	12	40,100 00	35,100 00	1,000 00	None.
Equitable	128,601 00	895	2,324,250 00	3,845,600 00	2	2,000 00	2,000 00	None.	None.
Metropolitan	16,654 96	206	554,000 00	554,000 00	None.	NIL	None.	None.	None.
National	34,833 85	525	802,628 00	1,612,245 00	5	7,027 85	3,027 85	4,000 00	None.
New York	197,327 65	531	2,399,100 00	4,800,000 00	9	17,500 00	16,597 00	.....	None.
North Western Mutual	5,298 87	134	199,700 00	181,300 00	None.	NIL	None.	None.	None.
Phoenix Mutual	166,627 30	1451	2,396,778 00	4,635,684 00	15	29,900 00	26,700 00	2,600 00	None.
Travelers	56,841 88	549	899,643 00	2,157,177 00	19	17,690 00	15,690 00	2,000 00	None.
Union Mutual	104,422 66	356	623,725 00	2,402,275 00	5	8,000 00	6,000 00	None.	None.
Total	1,250,917 45	6,873	13,918,587 00	34,905,707 00	99	187,208 85	165,241 85	29,180 00	
Grand Total	2,268,289 87	11,982	21,370,983 59	66,822,751 90	258		452,182 56	104,006 73	

THE ROYAL CANADIAN INS. CO., FIRE AND MARINE.

AUTHORIZED CAPITAL \$3,000,000.

The Company having complied with the terms of the Act, have secured License, and are now prepared to accept

All Classes of Risks against Fire at Moderate Rates.

ALL CLAIMS WILL BE PAID IMMEDIATELY ON THE LOSS BEING ESTABLISHED.

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 J. R. THIBAudeau, (of Thos. Thibaudeau & Co.) W. F. KAY.
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 ANDREW WILSON, (of Penny, Wilson & Co.)

Secy.-Treasurer—ARTHUR GAGNON, (late of Richelieu Co. *Manager*—ALFRED PERRY, (late of the Royal of England.) *Solicitor*—JNO. A. PERKINS, (of Perkins, McMaster & Prefontaine, Solicitors).

Head Office, 160 St. James Street, Montreal.

UNION MUTUAL LIFE INSURANCE CO. OF MAINE.

Organized 1849—24 Years' Experience—Purely Mutual.

ASSETS, EIGHT MILLION DOLLARS.

Director's Office No. 153 Tremont Street, Boston.

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HON. DIRECTORS PROVINCE OF QUEBEC.

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 P. ROBERTSON, (of Messrs. Robertson & Beattie.) DUNCAN M'ECORMICK, Esq.

EDWARD J. MAJOR, General Agent for Province of Quebec.

99 St. Francois Xavier Street, Montreal, Canada.

THE STANDARD LIFE ASSURANCE COMPY.

ESTABLISHED 1825.

HEAD OFFICE FOR CANADA MONTREAL.

Policies in force, over Eighty-five Millions of Dollars. Accumulated Fund over Twenty Millions of Dollars. Income, over Three Millions and a Half.

CLAIMS PAID IN CANADA . . . OVER \$600,000.

Funds Invested in England, the United States and Canada with the most perfect safety.

For information as to Life Assurance apply to any of the Agencies throughout the Dominion, or to

W. M. RAMSAY, Manager,
MONTREAL, CANADA.

SUMMARY OF FIRE INSURANCE BUSINESS IN CANADA, 1872.

NAME OF COMPANY.	Premiums of the year.	No. of new Policies.	Amount of new Policies.	Amount at Risk.	No. of losses during year.	Amount of losses paid.	Claims in suspense.	Claims resisted.
CANADIAN COMPANIES.								
	\$ c.	\$	\$	\$		\$ c.	\$ c.	\$
Agricultural Mutual	43,898 16	11,602	9,704,577	30,642,125	219	41,556 25	.....	1,600
British America	174,047 08	10,036	17,000,653	14,940,912	223	37,828 04	42,125 00	None.
Isolated Risk	30,121 98	5,847	6,478,904	6,296,244	23	10,174 10	1,000 00	None.
Provincial.....	161,158 56	9,894	10,589,008	.....	198	119,791 17	11,150 00	10,200
Quebec	77,508 19	3,976	7,762,317	.....	85	60,630 00	2,000 00	.....
Western.....	262,206 08	13,737	24,273,993	21,224,503	314	179,981 11	42,801 00	8,200
Total	777,900 05	55,092	76,499,452	.....	1062	501,860 68	99,076 00	20,000
BRITISH COMPANIES.								
Commercial.....	57,329 34	3,892	8,037,901	5,949,056	122	88,407 37	18,972 05	None.
Guardian	32,947 27	1,366	5,911,107	3,631,047	24	22,910 07	42,470 00	None.
Imperial	102,750 00	4,217	11,762,584	9,222,004	100	80,965 00	21,520 00	10,700
Lancashire	43,967 28	2,559	4,741,638	3,924,221	61	53,670 29	3,386 03	None.
Liverpool, London & Globe.....	230,252 80	12,907	26,851,438	24,444,161	242	244,474 50	32,732 00	6,800
London	67,385 20	2,452	9,277,300	6,926,874	64	82,492 80	7,500 00	.....
North British	235,290 00	11,362	26,316,373	22,368,269	177	119,605 00	2,214 00	None.
Northern	69,905 89	3,788	9,648,940	7,648,182	56	60,948 51	8,300 00	13,000
Phoenix	108,215 62	3,325	12,636,184	10,542,887	54	86,919 75	5,000 00	None.
Queen	150,530 64	6,902	14,710,935	12,781,313	113	101,478 86	20,010 99	None.
Royal	315,848 36	13,959	36,327,565	33,568,082	351	147,299 52	35,327 49	None.
Scottish Imperial.....	55,792 82	3,354	8,139,333	5,247,360	75	45,029 15	28,517 14	5,000
Total	1,500,225 02	69,083	174,361,395	145,703,486	1339	1,134,170 82	225,849 70	35,500
AMERICAN COMPANIES.								
Etna	177,943 53	8,180	17,960,913	14,037,146	150	142,923 00	38,302 69	9,100
Agricultural	78,613 23	9,642	8,565,421	12,781,524	130	33,616 17	1,600 00	None.
Hartford	80,687 00	.....	.....	7,000,000	.....	86,795 66	.....	4,000
Total	332,243 76	.....	.....	33,818,670	.....	263,334 83	34,902 69	13,100
Grand Total	2,610,368 83	.....	.....	.....	.....	1,899,366 33	359,928 39	68,600

THE CANADA FARMERS' MUTUAL INSURANCE COMPANY

HEAD OFFICE - - - HAMILTON, ONT.

INSURES ALL CLASSES OF PROPERTY.

MERCANTILE, MANUFACTURING AND FARM RISKS

Either on the CASH or PREMIUM NOTE System.

HAS BEEN TWENTY-ONE YEARS IN OPERATION.

RICHARD T. STREET,
Secretary.

THOS. STOCK,
President.

PHENIX

Fire Assurance Comp'y of London.

ESTABLISHED 1782.

CANADA AGENCY ESTABLISHED IN 1804.

GILLESPIE, MOFFATT & CO.,
GENERAL AGENTS FOR CANADA.

R. W. TYRE, Inspector of Agencies.

MONTREAL.

JAMES DAVISON, Manager.

VICTORIA

Mutual Fire Insurance Company of Canada.

INCORPORATED UNDER CON. STATUTES. AMENDED BY 36 VIC. CAP. 44.

HEAD OFFICE, - - - HAMILTON, ONT.

INSURANCE AT ACTUAL COST.

RATES as LOW as possible consistent with PERFECT SECURITY.

CLAIMS SETTLED PROMPTLY.

GEO. H. MILLER, President.

WM. D. BOOKER, Secretary.

CANADIAN TARIFF OF CUSTOMS.

AS IN FORCE ON 1ST DEC., 1873.

All Articles not hereafter enumerated as charged with an ad valorem duty, or charged with a specified duty, or declared free of duty, are chargeable with a duty of 15 per cent. on the value thereof.

P c. ad val.	P c. ad. val.
Acid, Sulphuric.....	Bibles, Testaments, Prayer Books, and Devo-
Acetic Acid.....	votional Books.....
Acids of every description, except Acetic and	Bichromate of Potash.....
Sulphuric Acid and Vinegar.....	Biscuit, from Great Britain, and the B. N. A.
Alcohol, on every gallon of the strength of	Provinces.....
proof ascertained by Sykes' Hydrometer, and	Bitters.....
so in proportion for any greater or less	Bleaching Powders.....
strength than the strength of proof and for	Blue Black.....
any greater or less quantity than a gal-	Blocks, Stereotype, for Printing purposes.....
lon.....	Blooms and Billets, puddled or not puddled... Free
Ale in casks.....	Blue Vitriol.....
Ale, in bottles (5 quarts or 10 pints to gallon)	Bolting Cloth.....
10 per cent ad val.....	Books—Printed Periodicals and Pamphlets, not
Alum.....	being foreign reprints of British copyright
Annato, liquid or solid.....	works, nor Blank Account Books, Copy Book,
Anatomical Preparations.....	nor Books to be written or drawn upon, nor
Anchors.....	reprint of Books printed in Canada, nor
Aniline Salts, for dyeing purposes.....	Printed Sheet Music.....
Aniline Dyes.....	Note—Printed Advertising Bills and printed
Animals of all kinds.....	Advertising Pamphlets, and all advertising
Animals of all kinds, growth and produce of B.	matter of a like kind, Show Cards, Insurance
N. A. Province.....	Blanks, Railroad and other printed Tickets,
Animals imported for the improvement of stock	(except Sunday School Tickets).....
Note—Pedigree of the purity of blood signed by	15 per cent.
breeder must be produced and special affi-	Bookbinders' Tools and Implements, Mill-
davit by importer made at time of entry to	boards and Binders' Cloth.....
entitle the exemption.	Books, copyright reprints of.....
Antimony.....	Boots.....
Antiquities, Cabinets of.....	Boot-felt.....
Apparel, wearing of British Subjects, dying	Borax.....
abroad but domiciled in Canada.....	Botany, Specimens of.....
Argol.....	Bran.....
Arms, Clothing, Musical Instruments for Bands	Bran, growth or produce of B. N. A. Provinces Free
and Military Stores for the use of the Army	Brandy, (on every gallon of the strength of
and Navy.....	proof of Sykes' Hydrometer, and so in propor-
Articles for the Public uses of the Dominion... Free	tion for any greater or less strength than
Articles imported by and for the use of the	the strength of proof and any greater or less
Governor General.....	quantity than a gallon).....
Articles for the use of Foreign Consuls Gen- 80c. per gall.	Brass, in Bars, Rods, Sheets, Scraps and Strips Free
eral.....	Brass or Copper Wire, round or flat.....
Ashes, Pot, Pearl and Soda.....	Brass and Copper, Manufacturers of.....
Axles, Crank, Locomotive.....	Bread from Great Britain, and the B. N. A.
Axles, Railway Car.....	Provinces.....
Barilla or Kelp.....	Brim Moulds for Gold Beaters.....
Bark, Tanners'.....	Brimstone, in roll or flour.....
Bark used chiefly in dyeing.....	Bristles.....
Bark of the Corkwood Tree.....	Broom Corn.....
Bars, Guide and Slide, for Locomotive.....	Buckwheat.....
Bars, Puddled Iron.....	Bulbs.....
Barley.....	Burrstones.....
Beans.....	Busts, natural size, not being casts nor pro-
Beer, in casks.....	duced by any mere mechanical process.....
Beer, in bottles (5 quarts or 10 pints to gallon	Butter.....
10 per cent.....	Butter, the produce B. N. A. Provinces.....
Benzole.....	Cabinets of Antiquities, Coins, Gems and Med-
Berries, used chiefly in dyeing.....	als.....
	Cables—Iron Chain, over $\frac{1}{2}$ inch, Shackled,
	Swivelled or not, when used for Ships only... Free

THE RAILWAY AND NEWSPAPER

ADVERTISING COMPANY, LIMITED.

CAPITAL - - - - - \$200,000.

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President.

HENRY SHARKEL,
Vice-President.

EDWIN KEMP, Sec.-Treasurer.

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Sole Manufacturers in the Dominion of all kinds of

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EUROPEAN & AMERICAN SMALL WARES,

FANCY GOODS, CUTLERY, STATIONERY, &c.

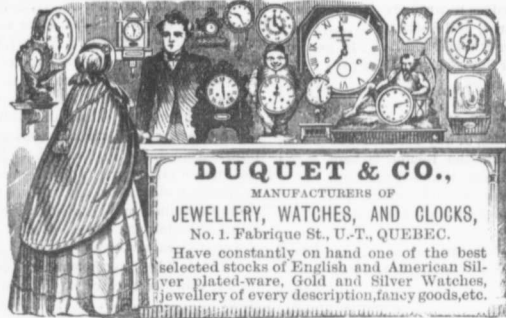
CARLING STREET, LONDON, ONTARIO.

	₤ c. ad. val.		₤ c. ad. val.
Cables—Hemp and Grass, when used for Ships only	Free	Cordials	\$1 20 per gall.
Candlewick Cotton	Free	Corkwood and Bark	Free
Candy Sugar, brown or white	1c. per lb. and 25	Corn, Indian	Free
Cane Juice	8c. per lb. and 25	Cottons, Manufactures of	25
Canvas, for Manufacture of Floor Oil Cloth, not less than 18 feet wide, not pressed or calendered	Free	Cotton Candle Wick	Free
Caoutchouc, unmanufactured	Free	Cotton Thread, in hanks, colored and unfinished, Nos. 3, 4, and 6 ply, white, not under No. 20 yarn	Free
Carriages of Travellers and Carriages employed in carrying Merchandise (Hawkers and Circus Troupes excepted)	Free	Cotton, Warp, not coarser than No. 40	Free
Cassia, ground	25	Cotton Waste	Free
Casts, as models, for the use of schools of design	Free	Cotton Netting for India Rubber Shoes	Free
Cement, marine or hydraulic, unground	Free	Cotton Netting used in the manufacture of Gloves and Mitts	Free
Cheese	3c. per lb.	Cotton Wool	Free
Cheese, the produce of B. N. A. Provinces	Free	Cotton, Weaving or Tram, for making Elastic Webbing	Free
Chestnut and Cherry Plank, unmanufactured	Free	Crank Axles, Locomotive	Free
Chicory, or other Root or Vegetable used as Coffee, raw or green	3c. per lb.	Crank Pins, Locomotive	Free
Chicory, kiln-dried, roasted or ground	4c. per lb.	Cranks, Locomotive	Free
Chinese Blue	Free	Cranks, Steamboat and Mill, forged in the rough	Free
Church Bells	Free	Cream of Tartar, in Crystals	Free
Cigars	45c. per lb.	Crinoline Thread, for covering Crinoline Wire	Free
Cinnamon, ground	25	Curled Hair	Free
Citrons and Rinds of, in brine for candying	Free	Drawings, not in Oil	Free
Clasps, Brass and Tin, for manufacture of Hoop Skirts	Free	Diamonds and Precious Stones, not set	Free
Clays	Free	Drain Tiles	Free
Clothing or Wearing Apparel, made by hand or sewing machine	15	Dried Fruits	15
Clothing for the use of the Army and Navy	Free	Drugs used chiefly in dyeing	Free
Clothing, donations of, for charitable institutions	Free	Duck, for Belting and Hose	Free
Coal and Coake	Free	Earths, Clays and Sand	Free
Coal Oil, distilled, purified and refined	15c. per gall.	Eggs	Free
Cocoa Paste, from Great Britain and the B. N. A. Provinces	Free	Electrotype Blocks for printing purposes	Free
Cocoa, Bean and Shell	Free	Emery Paper and Cloth	15
Coffee green, when imported from any other country but the United States	Free	Emery	Free
Coffee, kiln dried, roasted or ground, when imported from any other country but the United States	Free	Fancy Goods, Manufactures of	15
Coffee green, kiln-dried, roasted or ground when imported from the United States	10 per cent.	Farming Utensils and Implements, when imported by Agricultural Societies for encouragement of agriculture	Free
Coin and Bullion, except U. S. Silver Coin	Free	Felt used in the manufacture of Gloves and Mitts	Free
Collar Cloth Paper	Free	Felt for Hats and Boots	Free
Cologne, not in flasks	\$1 20 per gall.	Fibre, Fibrilla, Mexican or Tampico, white and black, and other vegetable fibres for manufacturing purposes	Free
Common Soap	1c. per lb.	Firebrick and Clay	Free
Communion Plate	Free	Firewood	Free
Composition Spikes and Nails	Free	Fish, fresh, salted, dried, smoked, and canned, including Oysters, Lobsters, and all kinds of Shell Fish	Free
Confectionary	1c. per lb. and 25	Fish preserved in Oil	15 per cent.
Connecting Rods, Locomotive	Free	Fish Oil	Free
Copper, Precipitate of	Free	Fish Bait	Free
Copper, in Pig, Bars, Rods, Bolts, Sheets, and Sheathing	Free	Fishing Nets and Seines, Hooks, Lines, and Twines	Free
Copper Wire, round or flat	Free	Flax, Hemp and Tow, undressed	Free
Cordage, for ships and vessels only	Free	Flax, waste	Free
		Flour, Wheat or Rye	Free
		Flour of any other grain, including Indian Meal and Oatmeal	Free
		Fruits, green or dried, growth or produce of B. N. A. Provinces	Free
		Fruits, preserved in Brandy or other Spirits,	\$1 20 per gall.

	£ c. ad. val.		£ c. ad. val.
Fruits, green.....	10	Iron, Hoop or Tire, for Locomotive Wheels, bent or welded.....	Free
Fruits, dried.....	15	Iron Boiler Plate.....	5
Furs and Skins, Pelts, or Tails, undressed.....	Free	Iron Railroad Bars, Wrought Iron or Steel Chairs, Fish Plates and Car Axles.....	Free
Furs, manufacturers of.....	15	Iron Wire.....	Free
Gems, and Cabinets of.....	Free	Iron, Rolled Plate.....	Free
Gin (on every gallon of strength of proof of Sykes' Hydrometer, and so in proportion for any greater or less strength than the strength of proof and for any greater or less quantity than a gallon).....	80c. per gall.	Iron Bars, puddled, Blooms and Billets puddled or not puddled.....	Free
<i>Note</i> —Old Tom Gin to be entered for duty at 80 per cent. proof Spirits to the gallon, O. C. January 25, 1873.		Ivory Nuts.....	Free
Glass Paper and Glass Cloth.....	Free	Ivory, unmanufactured.....	Free
Ginger, ground.....	25	Jewellery.....	15
Glass and Glassware, Plate, and Silvered, Stain- ed, Painted or Colored.....	15	Junk.....	Free
Goldbeaters' Brim Moulds and Skins.....	Free	Kelp.....	Free
Grain of all kinds, classed as cereals.....	Free	Kerosene Oil, distilled, purified and refined 15c. per gall	
Grain Wheat.....	Free	Knees and Riders, Iron, for shipbuilding pur- poses.....	Free
Gravels.....	Free	Kryolite.....	Free
Grease and Scraps.....	Free	Lakes, in pulp, scarlet and marone.....	Free
Greens, Paris and permanent.....	Free	Lard.....	1c. per lb.
Gun, Copal, Damar, Mastic, Sandarac, and Shellac.....	Free	Lard, the produce of B. N. A. Provinces.....	Free
Gun, British.....	Free	Lead, in Sheet or Pig.....	Free
Gutta-percha, unmanufactured.....	Free	Lead, Red and White, dry.....	Free
Gypsum, or Plaster of Paris, neither ground nor calcined.....	Free	Leather, Sole and Upper.....	10
<i>Note</i> —If ground special affidavit by impor- ter that imported for manure only, required to entitle to free entry.		Leather— <i>Note</i> —"Calf Skins or Kip" weigh- ing less than 50 lbs. per doz. 15 per cent., and "Calf or Kip," weighing 50 lbs. or more per doz. 10 per cent., such Leather being known to the trade as Upper Leather	
Gypsum, ground or unground, from B. N. A. Provinces.....	Free	Leather, or Imitation thereof, Manufactures of 15 Lemons and Rinds of, in brine, for candying..	Free
Hair, Angola, Goat, Thibet, unmanufactured..	Free	Linen Machine Thread.....	Free
Hair, Horse, Hog, of Mohair, unmanufactured and curled.....	Free	Litharge.....	Free
Hair, Human.....	Free	Lithographic Stones.....	Free
Hardware, Manufactures of.....	15	Locomotive Engine Frames, Axles, Cranks, Hoop Iron or Steel for Tires or Wheels, bent or welded.....	Free
Harness and Saddlery.....	15	Locomotive Crank Axles, Piston Rods, Guide and Slide Bars, Crank Pins and Connecting Rods.....	Free
Hams.....	1c. per lb.	Locomotive and Passenger Baggage, and Freight Cars running upon a line of road crossing the frontier, so long as Canadian Locomotive and Cars are admitted free, un- der similar circumstances, in the United States.....	Free
Hat Felts.....	Free	Lumber, Plank and Sawed, of Walnut, Rose- wood, Cherry, Chesnut, Mahogany, and Pitch Pine.....	Free
Hay.....	10	Lumber and Timber of all kinds, round, hewed but not otherwise manufactured in whole or in part, from B. N. A. Provinces.....	Free
Hay, growth and produce of B. N. A. Provinces	Free	Mace.....	25
Hemp, undressed.....	Free	Machine Silk Twist.....	Free
Hides and Horns.....	Free	Machine Linen Thread.....	Free
Hops.....	5c. per lb.	Machinery for Mills and Factories, which is not manufactured in the Dominion, by special permission only.....	Free
Hops, the growth and produce of B. N. A. Provinces.....	Free	Mahogany, unmanufactured.....	Free
Imitation of Leather.....	15	Malt.....	40c. per bush.
India-rubber, unmanufactured.....	Free	Manilla Grass.....	Free
Indigo.....	Free	Manufactures of Brass or Copper.....	15
Indian Corn.....	Free		
Indian Meal.....	Free		
Iron of the descriptions following, viz:—			
Iron Canada Plates and Tin Plates.....	5		
Iron, Sheet.....	5		
Iron, Galvanized Spikes and Bolts.....	Free		
Iron, Nail and Spike Rod, round, square or flat	5		
Iron, Bar, Rod or Hoop.....	5		
Iron, Scrap, Galvanized or Pig.....	Free		

G. SEIFERT,
Manufacturing Jeweller and Watchmaker,
 26 FABRIQUE STREET,
 UPPER TOWN, QUEBEC.

**SOLE AGENT for Lazarus, Morris & Co's., Celebrated
 Perfected Spectacles and Eyeglasses.**



JAS. HOSSACK & CO.,
 IMPORTERS OF
STAPLE & FANCY GROCERIES,
 MANUFACTURERS OF
Steam Confectionery, Fancy Biscuit, and Oil Paste Blacking.
 PROPRIETORS OF
 QUEBEC COFFEE AND SPICE STEAM MILLS,
22 Notre Dame Street, Lower Town, QUEBEC.

W. M. M^o DONALD,
 27 GOULLARD AND ST. JOHN STREET,
QUEBEC.

HOUSE AND SIGN PAINTING,

PLAIN AND DECORATIVE,
Distempering and Fresco in Oil and Water Colour,
Paper Hanging, Glazing, &c., &c.

Orders solicited and executed in best style and experienced workmen.

	# c. ad. val.		# c. ad. val.
Manufactures of Cottons	15	Oils, Coal and Kerosene, distilled, purified, and refined	15c. per gall.
Manufactures of Silks and Velvets	15	Oils, Naphtha, Benzole and Refined Petroleum	15c. per gall.
Manufactures of Hardware	15	Oils, products of Petroleum, Coal, Shale, and Lignite, not elsewhere specified	10c. per gall.
Manufactures of Leather or Imitation thereof	15	Oils, Crude Petroleum	6c. per gall.
Manufactures of Glassware	15	Oils, Coconut, Pine, and Palm, in their natural state	Free
Manufactures of Fancy Goods	15	Oils, Heavy or Carbolic, used in the manufacture of wood block pavement, and of wood for railroad ties and buildings	Free
Manufactures of Furs	15	Oils, Whale, in the casks from on shipboard, and in the condition in which it was first landed	Free
Manufactures of Gold, Silver and Plated Ware	15	Oranges, and Rinds of, in brine, for candying	Free
Manufactures of Leather, including Boots and Shoes, Harness and Saddlery	15	Ores of all kinds of Metals	Free
Manufactures of Woollens	15	Osters and Willow for Basket-makers' use	Free
Manures	Free	Packages—Bottles, Jars, Demijohns, Brandy Casks, Barrels or other Packages, in which Spirituous Liquors, Wines and Malt Liquors are contained, and carboys containing Sulphuric Acid	15
Marble, in Blocks, unwrought, or sawn on two sides only, or Slabs sawn from such Blocks, having at least two edges unwrought	Free	Paintings, in oil, by artists of well-known merit or copies of old masters by such artists	Free
Mastic, Damar, Sandarac, and Shellac	Free	Patent Medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients thereof are kept secret, recommended by advertisement, bill, or label, for the relief or cure of any disease or ailment	25
Ments, Fresh, Salted or Smoked	1c. per lb.	Patent Medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients thereof are kept secret, recommended by advertisement, bill or label, for the relief or cure of any disorder of ailment	25
Ments, Fresh, Salted or Smoked, growth or product of B. N. A. Provinces	Free	Paris and permanent Greens	Free
Medals and Cabinets of	Free	Pearl Ashes	Free
Medicines—Proprietary Medicines commonly called Patent Medicines, or any Medicines or Preparation, of which the Recipe is kept secret, or the ingredients thereof are kept secret, recommended by advertisement, bill, or label, for the relief or cure of any disease or ailment	25	Peas	Free
Medicinal Roots in their natural state	Free	Pelts	Free
Menageries, Horses, Cattle, Carriages and Harness of	Free	Pepper, ground	25
Melado	½c. per lb. and 25	Perfumery, not elsewhere specified	25
Metallic Oxides, dry, ground or unground, washed or unwashed, not calcined	Free	Perfumed Spirits, not in flasks	21 20 per gall.
Military and Naval Stores	Free	Perfumed Spirits in flasks, thirty of such not containing more than one gallon	4c. per flask.
Mineralogy Specimens of	Free	Petroleum, crude	6c. per gall.
Models	Free	Petroleum, refined, purified, &c	15c. per gall.
Molasses, if used for refining or for the manufacture of Sugar	73c. per 100 lbs.	Petroleum, products of not otherwise specified	10c. per gall.
Molasses, if not so used	25	Philosophical Instruments and Apparatus, including Globes, when imported by and for the use of colleges, schools, scientific or literary societies	Free
Molasses, Sugar-house	½c. per lb. and 25	Phosphorus	Free
Molasses, concentrated, or Syrup of ½c. per lb. and 25	Free	Pig Iron, Lead and Copper	Free
Moss, for Upholstery purposes	Free	Pimento, ground	25
Musical Instruments for Bands, for the use of the Army and Navy	Free	Pipeclay	Free
Nails, Composition	Free	Piston Rods for Locomotives	Free
Nails, Sheathing	Free	Pitch Pine, unmanufactured	Free
Naphtha Oil	15c. per gall.	Pitch	Free
Natural History, Specimens of	Free	Plaits—Straw, Tuscan, or Grass Fancy	Free
Naval Stores	Free	Plants	10
Netting, Cotton and Woollen, for India Rubber Shoes	Free	Plants, growth and produce of B. N. A. Provinces	Free
Nitrate of Soda	Free	Plaster of Paris, neither ground nor calcined	Free
Nitre or Saltpetre	Free	<i>Note</i> —If ground special affidavit by importer that imported for manure only, required to entitle it to free entry.	
Nuts, dried of all kinds	15		
Nuts, chiefly used in dyeing	Free		
Nutmegs, ground	25		
Oakum	Free		
Oats	Free		
Ochres, dry, ground, or unground, washed or unwashed, not calcined	Free		
Oil Cake	Free		

RENFREW & MARCOU,
HATTERS AND FURRIERS,
QUEBEC,

Wholesale Dealers in

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AT THE LOWEST POSSIBLE PRICES.

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BRITISH AND FOREIGN
WAREHOUSEMEN,
10 and 11 St. Paul Street,
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CHINIC & BEAUDET,
Wholesale and Retail Merchants,
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HEAVY AND SHELF HARDWARE,
MANUFACTURERS OF CUT NAILS,
44 St. Peter Street - - - - QUEBEC.

SAMUEL J. SHAW,
IMPORTER OF
ENGLISH, GERMAN AND AMERICAN
H A R D W A R E ,
ST. JOHN STREET UPPER TOWN & SOUS-LE FORT ST., LOWER TOWN.
Q U E B E C .

	Ⓢ c. ad. val.		Ⓢ c. ad. val.
Plate, rolled Iron.....	5	Ship's Binnacle Lamps	Free
Plates, Boiler	5	Ship's Blocks and Patent Bushes for Blocks.....	Free
Plates, Canada and Tinned	5	Ship's Bunting.....	Free
Playing Cards	25	Ship's Cables, iron chain, over one-half inch, shackled or swivelled, or not.....	Free
Plush, for Hatters' use.....	Free	Ship's Compasses	Free
Plush, used in the manufacture of gloves and Mitts	Free	Ship's Cables, Hemp and Grass, when used for Ships only	Free
Porter in casks.....	5c. per gall. and 10	Ship's Cordage, when used for ships only	Free
Porter in Bottles, (5 quarts or 10 pints to a gallon	7c. per gall. and 10	Ship's Dead Eyes and Dead Lights	Free
Pot Ashes.....	Free	Ship's Deck Plugs	Free
Poultry	10 per cent.	Ship's Iron Knees and Riders	Free
Poultry, growth and produce of B. N. A. Provinces	Free	Ship's Iron Masts, or parts of	Free
Precipitate of Copper	Free	Ship's Pumps and Pump Gear.....	Free
Precious Stones, not set	Free	Ship's Sailcloth or Canvas, from No. 1 to No. 6, when used for ships only.....	Free
Printing Ink	Free	Ship's Shackles and Sheaves	Free
Printing Presses, except Portable Hand Printing Presses.....	Free	Ship's Signal Lamps.....	Free
Products of Petroleum, Coal, Shale, and Lignite, not otherwise specified.....	10c. per gall.	Ship's Steering Apparatus.....	Free
Prunella	Free	Ship's Travelling Trucks	Free
Bags	Free	Ship's Varnish, black and bright, when used for ships only	Free
Railroad Bars and Frogs, Vrought Iron or Steel Chairs, Wrought Iron or Steel Fish Plates, and Car Axles	Free	Ship's Wedges	Free
Ratan, for Chair Makers.....	Free	Ship's Wire Rigging	Free
Red Lead, dry	Free	Ship's Yellow Metal, in bars or bolts.....	Free
Rennet	Free	Ship's Yellow Metal, for sheathing	Free
Rosin.....	Free	Shoes.....	15
Rice.....	1c. per lb.	Shrubs, growth and produce of B. N. A. Provinces	Free
Rod, Nail and Spike, round, square and flat Iron	5	Shrubs	10
Roots, Medicinal, in their natural state.....	Free	Silicate of Soda	Free
Rosewood, unmanufactured.....	Free	Silk, Tram or Weaving, to make Elastic Webbing	Free
Rum, (on every gallon of strength of Sykes' Hydrometer, and so in proportion for every greater or less strength than the strength of proof, and for any greater or less quantity than a gallon	80c. per gall.	Silks, Manufactures of.....	15
Saddlery	15	Silk Twist for Hats, Boots and Shoes	Free
Sailcloth or canvas, from No. 1 to No. 6, when imported by shipbuilders or sailmakers for shipbuilding purposes	Free	Silex, when treated as an earth.....	Free
Sal-Ammoniac	Free	Skins, undressed.....	Free
Sal-Soda	Free	Slate	Free
Salt	Free	<i>Note.</i> —Slate—If simply in a quadrangular form, whatever be its size in thickness, is entitled to exemption from duty. If otherwise specially shapen, or if it be polished or artificially bored, it becomes subject to an <i>ad val</i> duty of 15 per cent.	
Saltpetre.....	Free	Slides and Spangles, and Slotted Tapes, for Hoop-Skirts	Free
Sand	Free	Snuff.....	20c. per lb. and 12½
Sand Paper and Cloth.....	15	Soap, fancy and perfumed.....	25
Scrap Brass	Free	Soap, common	1c. per lb.
Sculpture Specimens of	Free	Soda, Ash	Free
Sea Grass.....	Free	Soda, Caustic.....	Free
Seeds, not classed as Cereals.....	10	Soda, Nitrate of	Free
Seeds of all kinds, growth or produce of B. N. A. Provinces	Free	Soda, Bi-Carbonate of.....	15
Settlers' effects of every description in actual use, not being merchandise, brought by persons making oath that they intend becoming permanent settlers within the Dominion.....	Free	Soda, Silicate of.....	Free
Shafts, Steamboat and Mill, forged in the rough.....	Free	Specimens of Natural History, Mineralogy and Botany	Free
Sheet Music.....	15 per cent.	Specimens of Sculpture	Free
		Spelter, in blocks, sheets or pig	Free
		Spices, including Ginger, Pepper, Pimento, ground	25
		Spikes, composition	Free
		Spirits, perfumed, in flasks, thirty of such flasks not containing more than one gallon, 4c. per flask.	

GLOVER, FRY & CO.,
QUEBEC,

IMPORTERS OF

Plain & Fancy Dry Goods,

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CARPETS, OIL CLOTHS, BEDDING, BRASS AND IRON BEDSTEADS,
And General Furnishing Goods.

"Special departments under the management of competent persons."
Tailoring, Shirtmaking, Dressmaking, Millinery, in first-class style and workmanship.

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German,
ENGLISH,
and American
TOBACCOS.



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VIRGINIA TOBACCOS
Meerschaum Pipes,
&c.

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SIGN OF THE INDIAN.

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ROBERT MORGAN,

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AGENT AND IMPORTER FOR QUEBEC AND VICINITY OF THE CELEBRATED

Steinway, Chickering, Haines, and other Piano Fortes,

AND THE WORLD RENOWNED

Mason & Hamlin Cabinet Organs and Prince & Co.'s Parlor Organs.

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IMPORTER OF

English & American Hardware, &c.

AND GENERAL AGENT,

Nos. 9 & 11 Notre-Dame St., opposite Mountain Hill House,

P. O. No. 214.]

LOWER TOWN, QUEBEC.

<i>Ɔ c. ad. val.</i>	<i>Ɔ c. ad. val.</i>
Spirits and Strong Waters, not having been sweetened or mixed with any article, so that the degree of strength thereof cannot be ascertained by Sykes, Hydrometer, for every gallon of the strength of proof of such hydrometer, and so in proportion for any greater or less strength, and for every greater or less quantity than a gallon, viz., Brandy, Geneva Alcohol, Rum, Gin (including Old Tom) Tafta, Whisky and unenumerated articles of like kind 80c. per gall.	Tea, Black, Green, and Japan, when imported from the United States 10
Spirits and Strong Waters, sweetened or mixed so that the degree of strength cannot be ascertained, viz., Rum, Shrub, Cordials, Schiedam Schnaps, and unenumerated articles of like kind \$1 20 per gall.	Teasels Free
Spirits and Strong Waters, not elsewhere specified \$1 20 per gall.	Timber and Lumber of all kinds, round or hewed, but not otherwise manufactured, or whole or in part, the growth and produce of any of B. N. A. Provinces Free
Spirits and Strong Waters, mixed with ingredient or ingredients, and although thereby coming under the denomination of Proprietary Medicines, Tinctures, Essences, Extracts, or any other denomination, are nevertheless deemed "Spirits and Strong Waters," and subject to duty as such \$1 20 per gall.	Tinctures \$1 20 per gall
Spirits, perfumed, not in flasks \$1 20 per gall.	Tin, granulated or bar Free
Starch 2c. per lb.	Tin, blocks or pigs Free
Statues, of Bronze, Marble, or Alabaster, natural size Free	Tire or Hoop for locomotive wheels, bent and welded Free
Steel, wrought or cast, in bars or rods Free	Tobacco, manufactured 20c. per lb. and 12½
Steering Apparatus for Ships Free	Tobacco, unmanufactured Free
Steel Plates, cut to any form, but not moulded Free	Tow, undressed Free
Stone, Lithographic Free	Travellers' Baggage Free
Stereotype Blocks for printing purposes Free	Treenails Free
Stone, unwrought Free	Trees, Plants and Shrubs 10
Straw 10	Trees, Plants and Shrubs, growth and produce of B. N. Provinces Free
Straw, the growth or produce of B. N. A. Provinces Free	Tubes and Piping of Copper, Brass or Iron, when drawn Free
Straw Plaits, Tuscan and Grass, Fancy Free	Turpentine, other than Spirits of Turpentine Free
Sugar Candy, brown or white 1c. per lb. and 25	Twist, Silk for Hats, Boots and Shoes Free
Sugar—all Sugar equal to or below No. 9, Dutch standard ½c. per lb. and 25	Type Metal, in blocks or pigs Free
Sugar—all Sugar equal to or above No. 9, Dutch standard 1c. per lb. and 25	Type 5
Sugar of Lead Free	Ultramarine Free
Satin, and fine washed white Free	Umber, Raw Free
Sulphur, in roll or flour Free	Union Collar Cloth Paper Free
Syrup of Sugar or of Sugar Cane, and Syrup of Molasses, or of Sorghum, Melado, concentrated Melado or concentrated Molasses ½c. per lb. and 25	Varnish, bright and black, when used for ships and vessels only Free
Tampico, white and black Free	Vegetables, including Potatoes and other Roots 10
Tanners' Bark Free	Vegetables, including Potatoes and other Roots growth and produce of B. N. A. Provinces Free
Tails undressed Free	Vegetable Fibres Free
Tallow 1c. per lb.	Vegetables, chiefly used in dyeing Free
Tallow, growth and produce of B. N. A. Provinces Free	Velvets, Manufactures of 15
Tapes, slotted for the manufacture of Hoop Skirts Free	Veneering, of Wood or Ivory Free
Tar Free	Vinegar 10c. per gall.
Tea, Green and Japan Free	Vitriol, Blue Free
Tea, Black Free	Walnut, unmanufactured Free
	Wearing Apparel, made by hand or sewing machine 15
	Wearing Apparel of British subjects domiciled in Canada, dying abroad Free
	Weaving or tram silk, or cotton for making elastic webbing Free
	Whale Oil in the casks from on shipboard and in the condition in which it was first landed Free
	Watches 15
	Wheat Free
	White, fine, washed and satin Free
	White Lead, dry Free
	Whiskey (on every gallon of the strength of proof of Sykes' hydrometer, and so in proportion for any greater or less strength than the strength of proof, and any greater or less quantity than a gall.) 80c. per gall.
	Whiting or Whiting Free
	Wedges for ships Free
	Willow, for basket makers use Free
	Wines of all kinds, including Ginger, Orange, Lemon, Gooseberry, Strawberry, Raspberry,

JOHN MUSSON & CO.,

QUEBEC,

Chemists, Druggists & Apothecaries,

IMPORTERS OF

DRUGS, CHEMICALS, PATENT MEDICINES, PERFUMERY,

SURGICAL INSTRUMENTS,

GARDEN, FLOWER AND FIELD SEEDS.

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GENERAL

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ARCHER & CO.,

Lumber & Commission Merchants.

Every description of Lumber on hand in the Rough and Dressed.

ST. PAUL ST., QUEBEC.

J. H. CLINT,

Lumber and Commission Merchant.

Sawn, Pine, and Spruce Lumber of all descriptions Dressed and
in the Rough.

ST. PAUL ST., QUEBEC.

Ψ c. ad. val.

Elder, and Current Wine (5 quarts and 10 pint bottles to contain a gallon).....	10c. per gall. & 25
Wire, of Brass or Copper, round or flat	Free
Wire Cloth, of Brass or Copper	Free
Wire Rigging, for ships	Free
Wire flat or round, uncovered, for crinoline	Free
Wood, Cherry and Chesnut Plank.....	Free
Wood, Cork	Free
Wood, Mahogany plank	Free
Woods of all kinds, wholly unmanufactured..	Free
Woods, used chiefly in dyeing.....	Free
Woolens, Manufactures of	15
Woolen Netting for India Rubber Shoes	Free
Woolen Netting used in the manufacture of Gloves and Mitts.....	Free
Wrought Iron or Steel Chairs, for railroads.....	Free
Wool	Free
Yellow Metal, in bars or bolts	Free
Yellow Metal, for Sheathing.....	Free
Zinc or Spelter, in sheet.....	Free
Zinc or Spelter, in blocks or pigs	Free
Zinc, white, dry	Free

PROHIBITIONS.

The following articles are prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of the parcel or package of goods in which the same may be found, viz:

Books, Printed Papers, Drawings, Paintings, Prints, and Photographs, of a treasonable and seditious, or of an immoral or indecent character.
Coins, base or counterfeit

EXPORT DUTIES.

Shingle Bolts	per cord 128 cub. ft. \$1
Stave Bolts	" " \$1
Oak Logs	per M feet \$2
Spruce Logs	" " \$1
Pine Logs.....	" " \$1

TARIFF OF GREAT BRITAIN.

As compared with the very voluminous and complicated customs tariff of the United States, or even with that of Canada, the tariff system of Great Britain is exceedingly simple. The entire customs revenue of Great Britain, in the year 1871-2, was £20,577,222, of which £19,551,318, or NINETY-FOUR per cent. of the whole was collected from the following articles, to the list of which are appended the tariff rates, and the amount collected:

Article.	Tariff.	Revenue.
Tea	6d. per lb.	£3,079,284
Coffee.....	14s. per cwt.	361,594
Sugar.....	6s. per cwt.	3,142,838
Brandy,		1,942,065
Geneva,	10s. 5d. per gall	86,704
Rum,		2,081,300
Other Spirits,		413,780
Wine, less than 26° spirits 1s. per gall		
"	42° " 2s. 6d. "	1,646,735
Tobacco,.....	3s. 2d. per lb....	6,797,018
Total.....		£19,551,318

WAS IT FOR THAT HE FAILED?—Nine tenths of the failures in the commercial world are traceable to a want of the insolvent's acquaintance with the details of business. This may appear to many an unwarrantable conclusion, but to the intelligent business man no argument need be addressed to convince him of its obviousness. Fast living and extravagant family establishments are the causes alleged by the superficial reasoner for the insolvent's downfall; but to the observant business man these are only the super-inducing cause to a hasty disruption of the short-sighted insolvent's affairs. But few men start business and fast living at the same time; and most of that few have but a short-lived existence in the credit market, and consequently do but little, either good or harm, in a commercial point of view. Nor is the number great who, upon entering business, erect princely establishments for the expenditure of their own profits and their creditors' principal. Fast living and extravagant family outlays "creep on apace" with the free and easy habits of the merchant, who presumes that he is doing well when he is doing a large and extensive business. With large sales he counts on large profits, and pauses not to reflect upon his increasing expenditures and probable augmentation of bad debts. Did he consult his "trial balance" monthly, not merely to inform himself whether or not his book-keeper had got the credit side of the ledger to balance with the debit side to the very cent, but with a view of ascertaining the condition of every account, both representative and personal, he would then see not only the amount of his purchases and sales, but who had paid and who had not, what amount of notes had been taken up, and what amount was necessary to provide for those maturing—how his expenses had augmented and bad debts accumulated; and the consideration of these would suggest measures to be adopted for the securing of claims of a dubious or doubtful character. And what is more, they would suggest, besides many important details of a business character, whether or not his business will warrant the drain made upon it for family and other expenses.

THE BUSINESS MAN'S DISCIPLINE.—The life of a man of business gives his character a pretty hard trial. Not only does it exercise his sagacity and prudence, but it puts his integrity to the severest test. He is surrounded by the selfishness of trade; he sees men profit by cunning and fraud, and he is tempted to try his skill in artifice and deception. Every day his honesty is tried in some way. He is thrown back upon his inward principle, and if his heart is hollow and deceitful, he will be sure to show it. And that man has reason to thank God who has gone through a long course of business, through times of wild speculation and general bankruptcy, and goes down to the grave with the never shaken consciousness of being an honest man. He who can see others making money by false representation, and never stoop to these tricks of trade, is fitting his own pure mind for a world that is more worthy of him.

RANNEY'S
INSURANCE ROOMS,

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Marine, Fire and Life Insurance

EFFECTED WITH FIRST-CLASS

ENGLISH & AMERICAN COMPANIES.

Moderate Rates and Prompt Settlements.

REPRESENT

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National Lloyd's of New York (Marine).

Bangor Insurance Company of Bangor (Marine).

Guardian Fire Assurance Company of London.

Equitable Life Assurance Society of United States.

LEGER & RINFRET,

IMPORTERS OF

FRENCH AND ENGLISH

STAPLE AND FANCY DRY GOODS,

21 FABRIQUE STREET,

UPPER TOWN, Quebec

TARIFF OF THE UNITED STATES.

The Customs Tariff of the United States is exceedingly voluminous, and we could not publish it in an absolutely complete form, without devoting to it a disproportionately large amount of our space. The following list, however, of dutiable articles with the rates as they have stood since 1st August, 1872, when the last tariff legislation came into force, will be found sufficient, we believe, for all practical purposes. We append also a list of the leading articles which are admitted free.

ABBREVIATIONS.—Bbl. = barrel; bush. = bushel; doz. = dozen; gall. = gallon; lb. = pounds; n. o. p. = not otherwise provided for; p. c. = per cent; pkg. = package; pf. = proof; sq. yd. = square yard.

Articles.	Tax.	Article.	Tax.
Absynthe, pf. gall.	\$2 00	Assafetida.	20 p. c.
Acetates; of ammonia, baryta, iron, strontia,		Asses skins, (manufactured)	30 p. c.
zinc, potassia, soda, lb	0 25	Bacon, lb	0 02
of lead, (brown) lb	0 05	Balsam, as cosmetic	50 p. c.
of lead, (white) lb	0 10	medicinal, n. o. p	30 p. c.
of copper, lb.	0 10	Bananas	10 p. c.
of lime	25 p. c.	Barley, bush.	0 15
Acids, acetic, acetous, and pyroigneous, speci-		pearl or hulled, lb.	0 01
fic gravity above 1.047, lb	0 30	Barytes, lb.	0 00½
not above 1.047	0 05	nitrate of	20 p. c.
benzoic.	10 p. c.	sulphate of, lb	0 00½
carbolic	10 p. c.	Baskets, and other articles of grass, osier,	
chromic	15 p. c.	palm-leaf, whalebone, willow, or	
citric, lb	0 10	wood, n. o. p	35 p. c.
gallic, lb	1 00	of straw,	90 p. c. of 35 p. c.
nitric, (yellow and white)	10 p. c.	Bay-rum water, distilled, or compounded, of	
sulphuric, (rosalic), lb	0 01	first proof	1 00
tannic, lb	1 00	Beads and bead ornaments	50 p. c.
tartaric, lb.	0 15	Beans, for seed	20 p. c.
for medicinal use, and in the fine arts,		as vegetables, n. o. p	10 p. c.
n. o. p	10 p. c.	Beef, lb	0 01
Acorn coffee, and other substitutes for coffee,		Beeswax	20 p. c.
lb	0 03	Benzoates	30 p. c.
Alabaster and spar ornaments	30 p. c.	Berries, n. o. p	10 p. c.
Albata, unmanufactured or in sheets	36 p. c.	Bituminous substances, crude, n. o. p	20 p. c.
Alcohol, amylic, (fusel oil) pf. gall	2 00	Blacking, of all descriptions	30 p. c.
Ale, beer, and porter in bottles, gall.	0 35	Bladders, manufactures of	30 p. c.
otherwise, gall.	0 20	Boneblack and ivory drop	25 p. c.
Alkaline, silicate, lb	0 00½	Bone or ivory dice, draughts, chessmen, chess	
Almonds, lb	0 06	balls, and bagatelle balls,	90 p. c. of 50 p. c.
shelled, lb	0 10	manufactures of n. o. p.	90 p. c. of 35 p. c.
paste	50 p. c.	Bonnets, hats, &c., of straw, chip, grass, &c. .	40 p. c.
Alum, (patent substitute, and cake) per 100 lbs	0 60	Books, blank	90 p. c. of 25 p. c.
Alumina, sulphate of, per 100 lbs	0 60	printed, bound or not, periodicals,	
Ammonia, refined, sulphate and carbonate ..	20 p. c.	&c	90 p. c. of 25 p. c.
muriate of, and sal	10 p. c.	Borax, or tincal refined, lb	0 10
Anchovies, preserved in oil, or otherwise	50 p. c.	Boxes, of paper, and other fancy boxes,	
Animals, living	20 p. c.	90 p. c. of 35 p. c.	
Anodyne, (Hoffman's), lb.	0 50	Braids, and other trimmings of grass, straw,	
Antimony, crude, or regulus of	10 p. c.	chip, &c.	30 p. c.
Apples	10 p. c.	Brandy, (1870, and other spirits from grain,	
Argols, refined, (cream tartar) lb	0 10	&c.), pf. gall	2 00
Arrack, pf. gall	2 00	Brass, (copper not component of chief value,	
Arms, fire, n. o. p.	50 p. c. of 35 p. c.	1869), bars or pigs	90 p. c. of 15 p. c.
side, n. o. p. (See swords and sword		old, fit for remanufacture only. 90 p. c. of 15 p. c.	
blades)	90 p. c. of 35 p. c.	manufactures of, n. o. p	90 p. c. of 35 p. c.
Arrowroot	30 p. c.	Bricks, fire	20 p. c.
Articles worn by men, women, and children,		Brimstone, in rolls or refined, ton	10 00
of whatever material, n. o. p., made by		Bristles, lb.	0 15
hand	35 p. c.	Britannia ware	90 p. c. of 35 p. c.
Asbesto, manufactured	25 p. c.	Bronze, and all manufacturers of, n. o. p.	
Asphaltum	25 p. c.	90 p. c. of 35 p.	

WILLIAM J. BERTON. SAMUEL D. BERTON.

ESTABLISHED 1846. WHOLESALE ONLY.

BERTON BROS.,
COMMISSION & TEA MERCHANTS,

IMPORTERS OF AND DEALERS IN

WEST INDIA PRODUCE,
PAINTS, OILS AND WINDOW GLASS,

Dried Fruits, Coffee, Spices, Mustard, Pickles, and Sauces,

TOBACCO AND CIGARS,

RICE, SODA, CREAM TARTAR, INDIGO, &C.

REFINED PETROLEUM OIL,

AND JOBBERS IN ALL DOMESTIC MANUFACTURED GOODS.

N. B.—An extensive and very varied assortment of Grocery Goods, suitable for city and country trade, always on hand.

59 Dock Street, St. John, N. B.

FRANCIS CLEMENTSON

IMPORTER OF

CHINA,

Glass and Earthenware,

Nos. 17 and 19 Dock Street,

ST. JOHN, N. B.

Article.	Tax.	Article.	Tax.
Bronze (if copper chief value)	90 p. c. of 45 p. c.	Carpets, of cotton	90 p. c. of 40 p. c.
liquor	90 p. c. of 10 p. c.	of flax,	90 p. c. of 40 p. c.
metal in leaf, (copper not chief value)	90 p. c. of 10 p. c.	of hemp or jute, sq. yd.	0 08
powder, (copper not chief value)	90 p. c. of 20 p. c.	of wool, also mixed, n. o. p.	40 p. c.
Brooms	35 p. c.	druggets, bockings, printed, colored,	
Brushes	40 p. c.	or otherwise 90 p. c. of 25 cts per sq.	
Bulbous roots	30 p. c.	yd. & 35 p. c.	
Burning fluid, gall	0 50	[Hassocks, rugs, screens, mats, bedslides,	
Burrstones, manufactured or bound up into		covers, &c., pay duty as carpetings of like	
millstones	20 p. c.	description.]	
Butter, lb.	0 04	Carrriages, and parts of	35 p. c.
Buttons, and button moulds, n. o. p.	30 p. c.	Cassia, lb.	0 10
Cables, tarred, lb.	0 03	buds, and ground, lb.	0 20
Manilla, untarred, lb.	0 02½	Cassia vera, lb.	0 10
all other untarred, lb.	0 03½	Castor beans, (bushels of 50 pounds), bush ..	0 60
Cachous, aromatic	50 p. c.	Catsup	40 p. c.
Calomet	30 p. c.	Cement, Roman	20 p. c.
Cameos, set in gold or other metal	25 p. c.	Chalk, billiard	50 p. c.
not set	10 p. c.	French and red	20 p. c.
Camphor refined, lb.	0 05	all n. o. p.	25 p. c.
Candles and tapers, adamantine, lb.	0 05	Charts and maps	90 p. c. of 25 p. c.
paraffine, lb.	0 08	Cheese, lb.	0 04
spermaceti, lb.	0 08	Chessmen and chess-balls, bone or ivory, 90	
stearine, lb.	0 05	p. c. of	50 p. c.
wax, pure or mixed, lb.	0 08	Chicory, root, lb.	0 01
tallow, lb.	0 02½	ground, burnt, or prepared, lb.	0 05
all other, n. o. p., lb.	0 02½	Chinaware, plain	45 p. c.
Candy, not colored, lb.	0 10	ornamental	50 p. c.
Canvas, for sails	30 p. c.	Chloroform, lb.	1 00
Capers	35 p. c.	Chocolate, lb.	0 05
Caps, &c., made on frames, of whatever ma-		Chronometers, box, ship's, or part thereof ...	10 p. c.
terial, worn by men, women, &c.,		Cinnamon, lb.	0 20
n. o. p.	35 p. c.	Clay, pipe and fire, unwrought or prepared,	
of fur	35 p. c.	ton, 90 p. c. of	5 00
of silk. (See also manufactures of cot-		Clocks, and parts thereof	35 p. c.
ton, wool, &c)	60 p. c.	Cloth, waterproof, n. o. p.	90 p. c. of 45 p. c.
Card cases	35 p. c.	Clothing, ready-made, and wearing apparel of	
Cards, playing, costing not over 25 cts. per		every description, wholly or in part	
pack,	90 p. c. of 0 25	of wool, worsted, the hair of the al-	
over 25 cts. per pack. 90 p. c. of 0 35		paca goat, &c., (except knit goods)	
Carpets, n. o. p.	90 p. c. of 0 40	90 p. c. of 50 p. c. lb. & 40 p. c.	
Aubusson, Axminster, or whole car-		ready-made, of silk, or of which silk	
pet.	90 p. c. of 50 p. c.	shall be a component material of	
Brussels, wrought by the Jacquard		chief value	60 p. c.
machine, 90 p. c. of 44c. per sq. yd. & 35 p. c.		all other n. o. p.	35 p. c.
Saxony, Wilton, and Tournay, (by		Cloves, lb.	0 05
Jacquard machine), 90 p. c. of 70 cts		Clove stems, lb.	0 03
per sq. yd. & 35 p. c.		Coach furniture	90 p. c. of 35 p. c.
velvet, patent and tapestry, printed		Coal, bituminous and shale, ton.	0 75
on the warp or otherwise, 90 p. c. of		all other, n. o. p., ton.	0 40
40 cts. per sq. yd. & 35 p. c.		culm of, and coke	25 p. c.
Brussels, printed on warp, or other-		Cobalt, and oxide of	20 p. c.
wise, sq. yd.	90 p. c. of 50 p. c.	Cocoa, prepared or manufactured, lb.	0 02
tapestry, on warp, or other-		Coffee, substitutes, n. o. p.	0 03
wise, 90 p. c. of 28c per sq.		Coins, copper	45 p. c.
yd. & 35 p. c.		Collodion, fluid, lb.	1 00
treble ingrain, three-ply, worsted		Cologne water and other perfumery of which	
chain venetian, 90 p. c. of 17cts. per		alcohol forms the principal ingredient, gall.	
sq. yd. & 35 p. c.			83 & 50 p. c.
yarn, venetian, two-ply ingrain, 90 p.		Colors, aniline, lb.	50 cts. & 35 p. c.
c. of 12 cts. per sq. yd. & 35 p. c.		barytes, combinations of, with acids	
		or water, lb.	0 08
		Berlin blue	25 p. c.

1874.

London House, Market Square,
ST. JOHN, N. B.

DANIEL & BOYD,
WHOLESALE IMPORTERS,

From the Leading Markets of Great Britain, Ireland, France, &c.

Our Departments.

Gloves, Hosiery, Handkerchiefs, Ties, &c.

Dress Goods, Shawls, Mantles, &c.

London Goods in Silks, Velvets, Plushes, Ribbons, Laces, Hats and
[Millinery.

Manchester Goods in White and Grey Cottons, Shirtings, Ticks,
[Denims, &c.

Scotch Goods in Table and Bed Linens, Gingham, Winceys,
[Ducks, &c.

Flannels, Blankets, Rugs, Camp Materials.

Haberdashery in Trimmings & Small Wares of every kind.

CLOTHS.

West of England Broad and Narrow, Pilots, Beavers, Venetians, Scotch and
Canadian Tweeds, Waterproofs, Homespun, &c.

CLOTHING.

Men's and Boys' Suits, Overcoats, Pilot Reefing, Turnovers, Overalls, Shirts,
Socks, Mitts, &c., specially adapted to our Country's Trade, Cotton Warps, &c.

By Weekly Steamers we are continually receiving Fresh Stock.

DANIEL & BOYD.

Article.	Tax.	Article.	Tax.
Colors, blanc fixe, lb.....	0 03	Corks	30 p. c.
carmine lake, dry or liquid.....	35 p. c.	Cork bark, manufactured	30 p. c.
Chinese blue.....	25 p. c.	Corn, Indian, or maize, bush.....	0 10
chrome yellow, (chromate of lead).....	25 p. c.	meal of	10 p. c.
Dutch pink.....	25 p. c.	Corsets, or manufactured cloth, woven or	
enameled white, lb.....	0 03	made in patterns of such size, shape,	
Frankfort black	25 p. c.	and form, or cut in such manner, as	
French green, dry or moist	30 p. c.	to be fit for corsets, valued at not	
Indian red.....	25 p. c.	over \$6 per dozen, doz.....	2 00
ivory black.....	25 p. c.	ditto, valued at over \$6 per doz	35 p. c.
mineral blue, dry or moist.....	30 p. c.	Corset, crinoline, and hat wire, (see Steel) lb.	
green, dry or moist	30 p. c.	90 p. c. of 9 cts. &	10 p. c.
painters', n. o. p.....	25 p. c.	Cosmetics	50 p. c.
Paris green, dry or moist	30 p. c.	Cotton, on spools, not over 100 yds. per spool,	
white, dry, lb.....	0 01	doz.....	90 p. c. of 6 cts & 30 p. c.
ground in oil, lb.....	0 01½	over 100 yards per spool each add, 100	
Prussian blue, dry or moist	30 p. c.	yards, doz	90 p. c. of 6 cts & 35 p. c.
rose pink.....	25 p. c.	thread, yarn, warp or warp yarn, not	
satin white, lb.....	0 03	wound upon spools, single or advanced	
Spanish brown, dry or ground in oil..	25 p. c.	beyond the condition of single by	
ultramarine, lb.....	0 06	twisting two or more single yarns to-	
umber, per 100 lbs.....	0 50	gether, whether on beams or in bundles	
Vandyke brown	20 p. c.	skeins, or cops, or in any other form,	
Venetian red, dry or in oil.....	25 p. c.	value not exceeding 40c. per pound,	
vermillion, dry or in oil	25 p. c.	lb.....	90 p. c. of 10 cts. & 20 p. c.
water colors, moist, used in the manu-		ditto, value over 40 cents, not over 60	
facture of paper hangings, &c.....	25 p. c.	cents per pound, lb. 90 p. c. of 20 cts. & 20 p. c.	
water colors, n. o. p.....	35 p. c.	ditto, value over 60 cents, not over 80	
wood-lake	25 p. c.	cents, lb.....	90 p. c. of 30 cts. & 20 p. c.
Coloring for brandy, (not containing spirits)..	50 p. c.	ditto, value over 80 cents, per pound,	
Combs	90 p. c. of 35 p. c.	lb.....	90 p. c. of 40 cts. & 20 p. c.
Comfits, preserved in sugar, brandy, or mo-		Cotton tissues, (exclusive of jeans, denims,	
lasses, n. o. p.....	35 p. c.	drillings, &c.,—see below), weighing	
Compositions of glass or paste, set.....	30 p. c.	over 5 ounces per square yard, not	
Composition, scagliola, and other tops for		over 100 threads per square inch,	
tables, &c.....	35 p. c.	warp and filling. Unbleached, 90 p. c.	
Compounds, or preparations of which distilled		of 5c. per sq. yd., bleached, 90 p. c. of	
spirits are a component part of chief		5½c.; colored, printed, painted, or	
value	Same as spirits.	stained, 90 p. c. of 5½c., and	10 p. c.
Confectionery, colored, valued at 30 cents or		as above, weighing less than 5 ounces	
less per pound, lb.....	0 15	per sq. yd. unbleached, 90 p. c. of 2½ c.	
above 30 cents per pound or sold		bleached 90 p. c. of 3c.; colored, print-	
by box, &c.....	50 p. c.	ed, painted, or stained, 90 p. c. of 3½c & 10 p. c.	
Copper ore, lb, fine	90 p. c. of 0 03	do., finer and lighter, over 100, threads	
old, fit for remanufacture only, lb.		per square inch. Unbleached 90 p. c.	
90 p. c. of	0 04	of 5c.; bleached 90 p. c. of 5½c.; colored,	
pigs, bars, ingots, or plates, lb.....		printed, painted or stained, 90 p. c. of	
90 p. c. of	0 05	5½c., and	20 p. c.
brazier's sheets	90 p. c. of 45 p. c.	Cotton, jeans, denims, drillings, bed tickings,	
other sheets	90 p. c. of 45 p. c.	ginghams, plaids, cottonades, panta-	
bottoms	90 p. c. of 45 p. c.	loon stuff, and goods of like descrip-	
manufactures, n. o. p., of copper, or		tion, weighing over 5 ounces per sq.	
of which copper is component of		yd., and not exceeding in value 16 cts.	
chief value.....	90 p. c. of 45 p. c.	per square yard, not over 100 threads	
regulus of, and black or coarse, lb		per square inch, warp and filling.	
90 p. c. of	0 04	Unbleached, 90 p. c. of 6c.; bleached,	
sulphate of, lb.....	0 04	90 p. c. of 6½c.; colored, printed, paint-	
Copperas, lb.....	0 00½	ed or stained, 90 p. c. of 6½c., and	10 p. c.
Coral, cut or manufactured	30 p. c.	over 100, not over 200 threads per sq.	
Cordage, manila, untarred, lb.....	0 02½	inch, warp and filling. Unbleached,	
all other untarred, lb	0 03½	90 p. c. of 6c.; bleached, 90 p. c. of 6½c.;	
all tarred, lb	0 03	colored, printed, painted or stained,	
Cordials, gall	2 00	90 p. c. of 6½c., and	15 p. c.

C. H. WRIGHT & CO.,

Ship Chandlers & Commission Merchants

IMPORTERS AND DEALERS IN

Hemp and Manilla Cordage,

Bolt Rope, Wire Rigging, Oakum, Duck,

CANVAS, PITCH, TAR, PAINTS, OILS, &C.

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H. D. TROOP, }

Saint John, N. B.

EVERITT & BUTLER,

IMPORTERS OF

DRY GOODS, SMALL WARES,

&c., &c., &c.

Wholesale Clothiers and Warehousemen.

SOLE AGENTS FOR THE CELEBRATED OXFORD MILLS HOMESPUNS

New Goods Constantly being Received by every
European Steamer.

55 & 57 King Street,

ST. JOHN, N. B.

Entrance No 57.

All orders by Mail or Telegram receive careful attention.

Article.	Tax.	Article.	Tax.
Cotton, over 200 threads per square inch warp and filling. Unbleached, 90 p. c. of 7c.; bleached, 90 p. c. of 7½c.; colored, printed, painted or stained, 90 p. c. of 7½c., and	15 p. c.	Explosive substances used for mining, blasting artillery, &c., valued not over 20 cts. per pound, lb.	6 cts. & 20 p. c.
goods, plain woven, not included in the foregoing schedules, unbleached valued over 16c. per square yard; bleached, valued over 20c. per sq. yd.; colored, valued over 25c. per sq. yd.; and cotton denims, and drillings unbleached, valued at over 20c. per sq. yd., and all other cotton goods, value exceeding 25c. per sq. yd. 90 p. c. of ..	35 p. c.	substances used for mining, blasting, artillery, &c., valued above 20 cts per pound; lb.	10 cts. & 20 p. c.
valued at 7 cents or less lb.	0 02	Extracts, perfumes, or appliances for the hair, mouth or skin	50 p. c.
over 7 cents per sq. yd.	0 03	ethereal, fluid, lb.	1 00
bobbinet, braids, caps, gloves, hose, leg-gings, mits, socks, stockings (made on frames), bleached or colored, 90 p. c. of	35 p. c.	of dye woods, n. o. p.	10 p. c.
carpets and capetings 90 p. c. of	40 p. c.	of indigo	10 p. c.
corods, gimps, galloons, braces, or sus-penders, drawers, shirts, and other articles made on frames, hat bodies, lace, insertings, trimmings, lace (color-ed) nankeens, velvets, 90 p. c. of	35 p. c.	of logwood	10 p. c.
manufactures n. o. p. 90 p. c. of	35 p. c.	of opium, lb.	6 00
Court plaster	35 p. c.	Eyelets, mille	0 06
Crayons of all kinds	30 p. c.	Fans, n. o. p.	90 p. c. of 35 p. c.
Cream of tartar, lb.	0 10	Feather beds	20 p. c.
Crockery ware, white, glazed, &c.	40 p. c.	Feathers, artificial and ornamental, prepared of whatever material, n. o. p.	50 p. c.
Crocus colcottra	25 p. c.	ostrich, vulture, and other orna-mental, crude	25 p. c.
Currants, Zante and other, lb.	0 01	ostrich, vulture, dressed or manu-factured	50 p. c.
Cutlery of all kinds, n. o. p., 90 p. c. of	35 p. c.	Fieldspar	30 p. c.
Dandeloin root, raw or prepared, lb.	0 03	Fig blue	25 p. c.
Dates, lb.	0 01	Figs, lb.	0 02½
Dentrificies	50 p. c.	Filberts, lb.	0 03
Diamonds, set	25 p. c.	Files, file blanks, rasps, and floats, not over 10 inches long, lb.	90 p. c. of 10 cts. & 30 p. c.
notset	10 p. c.	file blanks, rasps and floats, over 10 in. long, lb.	90 p. c. of 6 cts. & 30 p. c.
Dice, ivory or bone, 90 p. c. of	50 p. c.	Finishing powder	20 p. c.
Dolls, n. o. p.	35 p. c.	Firecrackers, box of forty packs, not exceed-ing 80 in each pack, and in the same pro-portion for greater numbers, box.	1 00
Draughts, ivory or bone, 90 p. c. of	50 p. c.	Fire screens	35 p. c.
Druggets, sq. yd., 90 p. c. of 25 cts. & 35 p. c.	35 p. c.	Fish, all foreign caught, not in barrels or half barrels, and n. o. p., lb.	0 00½
Drugs, medicinal, and other crude, n. o. p.	20 p. c.	all, in oil, n. o. p.	30 p. c.
Dutch and bronze metal in leaf, copper not chief valued, 90 p. c. of	10 p. c.	all pickled, in barrels, excepting her-rings, (\$1), mackerel, (\$2), and salmon, (\$3), lbl.	1 50
Dyewoods, decoctions of logwood and other dyewoods	10 p. c.	skins, raw	20 p. c.
Dyes for the hair	50 p. c.	Flats, for ornamenting hats, &c.	30 p. c.
Earthenware, brown or common	25 p. c.	Flax, straw, ton	5 00
all other, white glazed, edged, printed, painted, &c.	40 p. c.	tow of, ton	10 00
Embroideries, gold, silver or other metal, n. o. p., 90 p. c. of	35 p. c.	unmanufactured, not hackled or dress-ed, ton	20 00
Emery, manufactured, ground or pulverized, lb.	0 01	hackled, (dressed line") ton	40 00
Engravings, bound or unbound, 90 p. c. of	25 p. c.	manufactures of flax, or of which flax is the component of chief value, n. o. p.	40 p. c.
Envelopes, paper	90 p. c. of 35 p. c.	Floor cloth, of whatever material, n. o. p. See Oilcloth	
Essences, or essential oils, n. o. p.	50 p. c.	Flowers, artificial and ornamental, or parts thereof	50 p. c.
Ethers of all kinds and ethereal preparations, fluid, lb.	1 00	all other, n. o. p.	10 p. c.
Ethers, fruit, essences or oils of apple, pear, peach, &c., made of fusal oil or fruit, lb., 2 50		Frames or sticks for umbrellas, parasols, or sunshades	25 p. c.
		for looking glasses, (additional to plates)	30 p. c.
		Fruit, green, ripe or dried, n. o. p.	10 p. c.
		preserved in their own juice	25 p. c.
		preserved in sugar, brandy or molasses n. o. p.	35 p. c.

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AND

Solicitors-at-Law

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New Brunswick.

Solicitors for Messrs. DUN, WIMAN & Co.

J. Gordon Forbes.

W. Herbert Sinnott.

Article.	Tax.	Article.	Tax.
Fulminates, or fulminating powder.....	30 p. c.	Glass, window, above 24 by 60 inches. Polished cylinder and crown, 90 p. c. of 40c.; cast or polished, not silvered, 90 p. c. of 50c.; cast or polished, silvered, or looking-glass plates, 90 p. c. of 60c.....	
Fullers' earth, ton, 90 p. c. of.....	3 00	Gloves, kid or leather.....	50 p. c.
Furniture springs, wire spiral, lb, 90 p. c. of 2 cts. &.....	15 p. c.	Glue.....	30 p. c.
Fur, caps, hats, muffs, tippets, and all manufactures of.....	35 p. c.	Glycerine.....	30 p. c.
Furs, dressed on the skin.....	20 p. c.	Gold, manufactures of, n. o. p.....	90 p. c. of 40 p. c.
hairs, not on skin, not dressed.....	10 p. c.	leaf (pkge of 500 leaves) pkge.....	90 p. c. of 1 50
hatters', not on the skin.....	20 p. c.	and silver epaulets, galloons, laces, tassels, tresses and wings, knots and stars.....	35 p. c.
Game, fish and poultry, prepared, sealed or unsealed, in cans or otherwise.....	35 p. c.	Grapes.....	20 p. c.
Gas retorts.....	25 p. c.	Grass cloth.....	30 p. c.
Gelatine and all similar preparations.....	35 p. c.	manufacturers, n. o. p.....	35 p. c.
Gems, not set.....	10 p. c.	Grease, all not specified.....	10 p. c.
set.....	25 p. c.	Grindstones, rough or unfinished, ton.....	1 50
German silver, (argentine), unmanufactured 90 p. c. of.....	35 p. c.	finished, ton.....	2 00
manufactured, 90 p. c. of.....	40 p. c.	Gum substitute, or burnt starch.....	10 p. c.
Gilt and plated ware, 90 p. c. of.....	35 p. c.	Gunny bags and cloth, valued not over 10 cts. per sq. yd., lb.....	0 03
Ginger, ground, lb.....	0 03	valued over 10 cents per sq. yd., lb.....	0 04
preserved or pickled.....	35 p. c.	Gunpowder, valued at 20 cents or less per pound, lb.....	.6 cts. & 20 p. c.
Glass, manufacturers of, n. o. p.....	40 p. c.	valued at above 20 cts. per pound, lb.....	10 cts. & 20 p. c.
plain, moulded and pressed.....	35 p. c.	Gunwads, sporting, of all descriptions, 90 p. c. of.....	35 p. c.
cut, engraved, colored, painted, printed, stained, silvered, or gilded.....	40 p. c.	Gutta percha, manufactured.....	90 p. c. of 40 p. c.
bottles or jars filled with sweetmeats or preserves, 90 p. c. of.....	40 p. c.	Hair (90 p. c. of rates following) of all kinds, cleaned, but not manufactured.....	10 p. c.
crystals for watches 90 p. c. of.....	25 p. c.	curled, for mattresses and beds.....	20 p. c.
plates or disks, unwrought, for optical instruments.....	10 p. c.	goats', unmanufactured (other than Angora).....	See Wool.
Glass, window, not above 10 by 15 inches. Rough plate, fluted, rolled, 90 p. c. of 1c. per lb., unpolished cylinder, crown and common window, 90 p. c. of 1c.; polished cylinder and crown, 90 p. c. of 2½c.; cast or polished, not silvered, 90 p. c. of 3c.; cast or polished, silvered, or looking-glass plates, 90 p. c. of 4c.....		hogs', lb.....	0 01
Glass, window, above 10 by 15 inches, not above 16 by 24 inches. Rough plate, fluted, rolled, 90 p. c. of 1c.; unpolished cylinder, crown and common window, 90 p. c. of 2c.; polished cylinder and crown, 90 p. c. of 4c.; cast or polished, not silvered, 90 p. c. of 5c.; cast or polished, silvered, or looking-glass plates, 90 p. c. of 6c.....		human, uncleaned, not drawn.....	20 p. c.
Glass, window, above 16 by 24 inches, not above 24 by 30 inches. Rough plate, fluted, rolled, 90 p. c. of 1½c.; unpolished cylinder, crown and common window, 90 p. c. of 2½c.; polished cylinder and crown, 90 p. c. of 6c.; cast or polished, not silvered, 90 p. c. of 8c.; cast or polished, silvered or looking-glass plates, 90 p. c. of 10c.....		cleaned or prepared.....	30 p. c.
Glass, window, above 24 by 30 inches, not above 24 by 60 inches. Rough plate fluted, rolled, 90 p. c. of 2c.; unpolished cylinder, crown and common window, 90 p. c. of 3c.; polished cylinder and crown, 90 p. c. of 20c.; cast or polished, not silvered, 90 p. c. of 25c.; cast or polished, silvered, or looking-glass plates, 90 p. c. of 35c.....		all manufactures of, n. o. p.....	40 p. c.
		bonnets, hats and hoods.....	30 p. c.
		bracelets, braids, chains, curls, or ringlets.....	30 p. c.
		braids, plaits, flats, laces, trimmings, sparterre, tissues, &c., used for ornamenting hats, bonnets, and all manufactures, n. o. p.....	30 p. c.
		Hair cloth, hair seating, 18 inches wide or over, sq. yd.....	0 40
		less than 18 inches wide, sq. yd.....	0 30
		crinoline cloth.....	30 p. c.
		Hair dyes, oils, perfumeries, cosmetics, restoratives, and other applications for the hair.....	50 p. c.
		pencils.....	35 p. c.
		pins, of iron wire, 90 p. c. of.....	50 p. c.
		Hams, lb.....	0 02
		Harness furniture, n. o. p., 90 p. c. of.....	35 p. c.
		Hassocks, mats, screens, and rugs, n. o. p.....	45 p. c.
		Hats, of straw, chip, grass, palm-leaf, willow or other vegetable substance, or whalebone, or of hair 30 p. c., or other material, n. o. p.....	40 p. c.
		of fur.....	35 p. c.
		of silk.....	60 p. c.

J. & J. HEGAN,
 St. John, N. B.,
Dry Goods Merchants,

MANUFACTURERS AGENTS,

AND

DIRECT WHOLESALE IMPORTERS

FROM THE BEST

British and Foreign Markets.

Cottons, Linens, Silks and Woolens
of every description, always in
Stock, and every novelty in

STUFFS, DRESS MATERIALS & FANCY GOODS,

RECEIVED MONTHLY FROM THE MANUFACTURERS.

The Largest and best as-
sortment of **CARPETINGS** in market and kept constant-
ly renewed.

FLOOR OIL CLOTHS,

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PARKS' COTTON WARPS and GREY COTTONS in any quantity at Mill Prices.

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Tas.
 50 p. e.
 20 p. e.
 30 p. e.
 40 p. e.
 1 50
 35 p. e.
 20 p. e.
 30 p. e.
 35 p. e.
 10 p. e.
 1 50
 2 00
 10 p. e.
 0 03
 0 04
 20 p. e.
 20 p. e.
 35 p. e.
 40 p. e.
 10 p. e.
 20 p. e.
 Wool.
 0 01
 0 p. c.
 40 p. c.
 0 p. c.
 0 p. c.
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 0 p. e.
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Article.	Tax.	Article.	Tax.
Hats, of wool, 90 p. c. of following rates, value not exceeding 40 cents per lb., lb. 20 cts and	35 p. c.	Iron, band, thinner than No. 20 wire gauge, boiler and other plate, ton	0 01½ 25 00
value above 40 cents, and not exceeding 60c per lb., lb. .80c &	35 p. c.	not less than 3-16 inch thick, lb.	0 01½
value above 60 cents and not exceeding 80c per lb., lb. .40 cts &	35 p. c.	rods, nail or spike, slit, rolled, or hammered, lb	0 01½
value above 80c per lb., lb. 50c. &	35 p. c.	sheet, smooth or polished, all, lb.	0 03
Hemp, Manilla, and other like substitutes for hemp, ton	25 00	galvanized, or coated with zinc, lb other, common or black, not thinner than No. 20 wire gauge, lb.,	0 01½
sunp, ton	15 00	thinner than No. 20, not thinner than No. 25 lb.	0 01½
tow of, ton	10 00	thinner than No. 25, lb.	0 01½
yarn of, untarred, lb.	0 05	squares, marked on one side, lb. 3 cts & all other, of iron, or steel, lb	30 p. c.
manufactures n. o. p. (see linen)	30 p. c.	anchors, and parts thereof, lb	30 p. c.
Herrings, pickled or salted, bbl.	1 00	handirons, cast, lb.	0 01½
Hollow ware, glazed or tinned, lb. 90 p. c. of	0 03½	anvils, lb	0 02½
Honey, gall	0 20	axles, or parts thereof, lb	0 02½
Hops, lb.	0 05	blacksmiths' hammers or sledges, lb ..	0 02½
Horn, manufactures of, n.o.p., 90 p. c. of	35 p. c.	bolts, wrought, lb	0 02½
Household furniture, n. o. p.	35 p. c.	butts, cast, lb	0 02½
India rubber, manufactures of, mixed with silk and other materials ..	50 p. c.	castings, n. o. p	30 p. c.
braces, suspenders, webbing, or other fabrics, wholly or part of India rubber, n. o. p. 90 p. c. of	35 p. c.	cables or chains, or parts thereof, lb.	0 01½
articles, wholly of India rubber, n. o. p.	90 p. c.	chains, trace, halter, or fence, of wire or rods ¼ inch in diameter or more, lb ..	0 02½
Indigo, carmined	20 p. c.	chains, trace halter, or fence, of wire or rods under ¼ inch in diameter, not under No. 9 wire gauge, lb	0 03
Ink, printers', and ink powder	35 p. c.	chains, trace halter, or fence, of wire or rods, under No. 9 wire gauge	35 p. c.
Instruments, musical, all kinds.	30 p. c.	hatters' irons, lb.	0 01½
philosophical.	40 p. c.	hinges, cast, lb.	0 02½
Iodine, resublimed, lb.	0 75	wrought, lb	0 02½
salts of	15 p. c.	hollow ware, glazed, tinned, lb	0 03½
Iron, (90 p. c. of following rates):		malleable, in castings, lb	0 02½
old scrap, ton		mill irons and cranks, lb	0 02
cast, ton	6 00	nails and spikes, cut, lb	0 01½
wrought, ton	8 00	board nails, wrought, (spikes and rivets.) lb	0 02½
pig, ton	7 00	nails, horseshoe, lb	0 05
bars, rolled or hammered, including flats not less than 1 inch nor more than 6 inches wide, nor less than ½ inch nor more than 2 inches thick, and rounds not less than ¼ inch nor more than 2 inches in diameter, and squares not less than ¼ inch nor more than 2 inches square, lb	0 01	nuts and washers, wrought, ready punched, lb.	0 02
ditto, including flats less than ¾ inch and not above 2 inches thick, nor less than 1 inch or more than 6 inches wide, rounds less than ¼ inch or more than 2 inches in diameter, and squares less than ¼ inch or more than 2 inches square, lb	0 01½	pipe, cast, for steam, gas, or water, lb ..	0 01½
beams, rolled or hammered, n. o. p., lb.	0 01½	railroad chair, wrought, lb.	0 02
bars, for railroads or inclined planes, made to pattern and fitted to be laid down, not above 6 inches high, per 100 lbs	0 70	sad-irons, lb	0 01½
band, hoop and scroll, from ¼ inch to 6 inches wide, not below ¼ inch thick, lb	0 01½	screws, bed, lb	0 02½
ditto, less than ¼ inch thick, not less than No. 20 wire gauge, lb.	0 01½	wood-screws, over 2 inches in length, lb	0 08
		under 2 inches in length, lb.	0 11
		washed or plated, and all other, lb	35 p. c.
		stoves and stove plates of cast iron, lb.	0 01½
		tailors' irons, lb	0 01½
		tacks, sprigs, brads, cut, not exceeding 16 ounces per mille, mille	0 02½
		tacks, sprigs, brads, cut, exceeding 16 ounces per mille, lb	0 03
		taggers' iron	30 p. c.
		tire, for locomotives, lb	0 03
		tubes, flues, &c., for steam, gas, and water, wrought, lb.	0 03½

D. MAGEE & CO.,

MANUFACTURERS AND IMPORTERS OF

SUPERIOR SATIN HATS

Black, Cashmere, Broadway and Dufferin Hats,

All the Leading Shades in Latest Styles of Wool and Fur Felt Hats of the best English and American makes.

MEN'S AND BOYS' MEDIUM AND EXTRA
Quality Cloth Caps, all Styles.

A Good Assortment of Ladies' Furs,

In Muffs, Collars, Capes, Ties and Caps, in stock and made to order, from Fur Seal, Mink, Sable, Otter, Astracan, and other Natural and Dyed Skins.

GENTLEMEN'S FUR CAPS, COLLARS,

And GAUNTLET GLOVES, in Otter, Beaver, Nutria, Astracan, &c., &c.

Sample and Wholesale Orders prompt and on fair terms.

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Shipping and Commission Merchants,

AND

DEALERS IN FLOUR,

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T. McAVITY & SONS, IMPORTERS OF HARDWARE,

Railway and Machinists' Supplies, Leather and Rubber
Belting, Paints, Oils, Glass, &c.

BRASS FOUNDERS AND MANUFACTURERS,

NOS. 7 & 9 WATER STREET,

ST. JOHN, N. B.

Article.	Tax.	Article.	Tax.
Iron vessels, cast iron, n. o. p., lb.	0 01½	Lime	10 p. c.
wire, bright, coppered, or tinned, drawn and finished, not above ¼ inch in dia- meter, nor thinner than No. 16 wire gauge, lb.	2 cts. & 15 p. c.	white, lb.	0 03
ditto, thinner than No. 16, not thinner than No. 25, lb.	¾ cts & 15 p. c.	Limes	10 p. c.
ditto, beyond No. 25, lb.	4 cts. & 15 p. c.	Linsens, burlaps, and like manufactures of flax, jute or hemp	30 p. c.
ditto, covered cotton, silk, &c. (addition- al), lb.	0 05	brown or bleached, lay linsens, brown hollands, coatings, damasks and drills, value 30c. or less per sq. yd. .	30 p. c.
wrought, for ships, locomotives, or parts thereof, weighing 25 pounds or more, lb.	0 02	ditto, value above 30c.	35 p. c.
all manufactures of, n. o. p.	35 p. c.	brown and bleached linsens, n. o. p., value 30c. or less per sq. yd.	35 p. c.
liquor	10 p. c.	ditto, value above 30c. per sq. yd.	40 p. c.
sulphate of, lb.	0 00½	yarns, for carpets, not over No. 8, Lea, value 24 cents or less per lb.	30 p. c.
Italian cloth, wholly or part wool, worsted, &c., valued at not exceeding 20 cents per sq're yard, sq. yd. 90 p. c. of 6 cts. & valued above 20 cents per square yard, sq. yd. 90 p. c. of	8 cts. & 40 p. c.	over No. 8 Lea, value over 24 cents per lb.	35 p. c.
all weighing 4 ounces or over per square yard, lb., 90 p. c. of	50 cts. & 35 p. c.	Liqueurs, pf. gall	2 00
Ivory, all manufactures, n. o. p., 90 p. c. of.	35 p. c.	Litharge, dry or in oil, lb.	0 03
Japanned ware, n. o. p., 90 p. c. of	40 p. c.	Lumber, boards sawed, plank, deals and other lumber of hemlock, white wood, sycamore and basswood, per M. bd. measure	1 00
Jellies of all kinds	50 p. c.	all other varieties of sawed lum- ber, per M. bd. measure	2 00
Jet, and manufactures of jet, and imitations thereof	35 p. c.	clapboards, pine, per M.	2 00
Jewelry, imitations, and all other	25 p. c.	spruce, per M.	1 50
Juice, lemon and lime	10 p. c.	If planed, or finished, in addition to above rates for each side so planed or finished, 50c. per M.; if planed on one side, and tongued and grooved, \$1 per M.; if planed on two sides, and tongued and grooved, \$1.50 per M.	
other fruit	25 p. c.	Mace, lb.	0 25
Jute, unmanufactured, ton.	15 00	Mackerel, bbl.	2 00
all manufactures, n. o. p.	30 p. c.	Magnesia, carbonate of, lb.	0 06
Kaoline, ton, 90 p. c. of	5 00	calcined, lb.	0 12
Kermes, mineral	10 p. c.	Malt	20 p. c.
Kirschwasser, pf. gall.	2 00	Manganese	10 p. c.
Laces, and insertings thread	30 p. c.	Mangoes	10 p. c.
Lampblack	20 p. c.	Maps, (see charts and maps).	
Lard, lb.	0 02	Marble, white statuary, brocatella, and verd antique, in block, rough, or squar- ed, (unmanufactured) cub. ft. \$1 and 25 p. c. veined, and all other, n. o. p., cub. ft. 50c. and	20 p. c.
Lastings, mohair cloth, silk twist, or other manufacture of cloth woven or made in patterns of such size, shape or form, or cut in such manner as to be fit for buttons ex- clusively, not combined with India rubber.	10 p. c.	all sawed, dressed, or polished mar- ble, marble slabs, paving tiles not above 2 inches thick, sq. ft. 25c. and 30 p. c. ditto, more than 2 inches in thick- ness, each additional inch per sq. ft. 0 10 ditto, exceeding 6 inches in thickness As marble in block. all other manufactures, n. o. p.	50 p. c.
Lead (90 p. c. of following rates.)		Marrow	10 p. c.
ore, and dross, lb.	0 01½	Mats, cocconut	30 p. c.
old scrap, fit for remanufacture only lb	0 01½	Matting, China and other floor	30 p. c.
bars or pigs, lb.	0 02	Matting, Coir	25 p. c.
pipes, lb.	0 02½	Meats, prepared	35 p. c.
shot, lb.	0 02½	Medicines and drugs, crude, n. o. p.	20 p. c.
sheets, lb.	0 02½	Medicinal preparations, n. o. p.	40 p. c.
penicils, in wood, gross.	50 cts. & 30 p. c.	preparations or compositions, pa- tent, secret, or proprietary	50 p. c.
not in wood, gross.	1 00		
nitrate of, lb.	0 03		
manufactures of, n. o. p.	35 p. c.		
white and red, dry or ground in oil, lb. .	0 03		
Leather, sole and bend.	15 p. c.		
upper	20 p. c.		
all manufactures, n. o. p.	35 p. c.		
Lemons	20 p. c.		
Licorice, juce, lb., 90 p. c. of	0 05		
paste and in rolls, lb., 90 p. c.	0 10		

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Article.	Tax.	Article.	Tax.
Melada, concentrated, lb	0 01½	Oils, cubeds, lb	1 00
Mercurial preparations, n. o. p.	20 p. c.	fish, n.o.p.	20 p. c.
Metal, converted, cast, or made from iron by the Bessemer or pneumatic process As steel manufactures of, n. o. p.	90 p. c. of 35 p. c.	flax seed, gall	0 30
silverplated, in sheets, or other form 90 p. c. of.	35 p. c.	hemp seed, gall.	0 23
Metals, unmanufactured, n. o. p.	20 p. c.	illuminating and naphtha, benzine and benzole, refined, or produced from distillation of coal, asphaltum, shale, peat, petroleum, or rock oil, or other bituminous substances, used for like purposes, gall	0 40
Mineral and bituminous substances, crude, n. o. p.	90 p. c. of 20 p. c.	laurel, lb.	0 20
or medicinal waters, in bottles, &c., not over 1 quart, each	3c. and 25 p. c.	lemons, essentials, lb	0 50
over 1 quart, (additional per quart or fraction thereof) quart	3c. and 25 p. c.	linseed, gall	0 30
otherwise than in bottles, &c.	30 p. c.	mustard, not salad, gall	0 25
Molasses, gall	0 05	neat's foot	20 p. c.
concentrated, lb	0 01½	olive, in flasks or bottles (salad) gall	1 00
Morocco skins	20 p. c.	not salad and not in flasks or bottles, gall	0 25
Morphia, morphine, and all other salts of, oz.	1 00	orange, essential, lb.	0 50
Mosaics, not set	10 p. c.	petroleum, crude, gall.	0 20
set	25 p. c.	rape seed, gall	0 23
Mungo, lb	90 p. c. of 0 12	rum, essence, ounce	0 50
Music, printed with lines, bound or unbound, 90 p. c. of.	20 p. c.	salad, all, gall	1 00
Musical Instruments, (copper not of chief value, 1860)	90 p. c. of 30 p. c.	seal	20 p. c.
Muskets	90 p. c. of 35 p. c.	spermaceti	20 p. c.
Mustard, ground, in bulk, lb	0 10	whale	20 p. c.
inclosed in glass or tin, lb	0 14	Onions	10 p. c.
Needles, sewing, darning, knitting and all other	90 p. c. of 25 p. c.	Opium, lb	1 00
for knitting or sewing machines, mille	90 p. c. of 35 p. c.	prepared for smoking and all other preparations of, n. o. p., lb.	6 60
Nickel	90 p. c. of 0 30	Oranges	20 p. c.
oxide, and alloy of nickel, with copper, lb	0 20	Osier, or willow, prepared for basket makers' use	30 p. c.
Nitric ether, spirits of, lb	0 50	Paddy, lb	0 01½
Nutmegs, lb	0 30	Paintings, n. o. p.	10 p. c.
Nuts, all, n. o. p., lb	0 02	Paintings, on glass or glasses	40 p. c.
Oatmeal, lb	0 00½	Paints, all, n. o. p.	25 p. c.
Oats, bush	0 10	Pamphlets, 90 p. c. of	25 p. c.
Ochres, or ochery earths, dry, per 100 lbs	0 50	Paper, all, n. o. p., 90 p. c. of.	35 p. c.
ground in oil, per 100 lbs.	1 50	manufactures of, 90 p. c. of.	35 p. c.
Oilcloth, for floors, stamped, painted, or printed, valued at 50 cents or less, per sq. yd	90 p. c. of 35 p. c.	printing, unsized, used for books, newspapers, exclusively	20 p. c.
ditto, over 50c per sq. yd.	90 p. c. of 45 p. c.	sheathing, 90 p. c. of	10 p. c.
silk	90 p. c. of 60 p. c.	Papers, illustrated, or not, 90 p. c. of.	25 p. c.
Oils, all animal, n.o.p.	20 p. c.	Papier mache, manufactures of, 90 p. c. of.	35 p. c.
all essential, n.o.p.	50 p. c.	Paraffine, lb.	0 10
all expressed, n.o.p.	20 p. c.	Parchment	30 p. c.
apple, peach, apricot, strawberry, raspberry, and all fruit others made of fusel oil or fruit, n.o.p. lb.	2 50	Parian ware, plain, white, not decorated	45 p. c.
bay leaves, essential, lb	17 50	gilded, ornamented or decorated	50 p. c.
bay or laurel (fixed), lb	0 0	Patent size	20 p. c.
bay rum essence, ounce	0 50	Paving stones	10 p. c.
castor, gall.	1 00	Paving tiles	20 p. c.
cloves, lb.	2 00	Peanuts, or ground beans, lb	0 01
coal, crude, gall	0 15	shelled, lb.	0 01½
codgac, or ozonanthic ether, ounce	4 00	Pearls, not set	10 p. c.
cotton seed, gall	0 30	set	25 p. c.
croton, lb	1 00	Peas, as seed	20 p. c.
		as vegetables	10 p. c.
		split	20 p. c.
		Pebbles, for spectacles, not rough	40 p. c.
		Pencils, slate	40 p. c.
		Penholders or parts thereof.	35 p. c.

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MOLASSES, TOBACCOS, OILS, &c., &c.

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SILVER FALLS MILL,

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Warranted Extra Length and Full Weight.

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 35 p. c.

<i>Article.</i>	<i>Tax.</i>	<i>Article.</i>	<i>Tax.</i>
Penknives, jack knives and pocket knives, 90 p. c. of	50 p. c.	Putty, lb.	0 01½
Pens, metallic, (other than gold or silver) gross	10 cts. & 25 p. c.	Quicksilver	90 p. c. of 15 p. c.
90 p. c. of	35 p. c.	Quinine	45 p. c.
Pen tips	0 05	sulphate of	20 p. c.
Pepper, n. o. p., lb.	0 10	Rags, all, of whatever material, n. o. p.	10 p. c.
all ground, lb.	40 p. c.	woollen, lb.	90 p. c. of 0 12
Percussion caps	50 p. c.	Raisins	0 02½
Perfumeries, all, n. o. p.	50 p. c.	Ratafa, pf. gall	2 00
of which alcohol forms the principal ingredient, gall	\$3 & 50 p. c.	Red precipitate	20 p. c.
Periodicals, 90 p. c. of	25 p. c.	Resins, gum, n. o. p.	20 p. c.
Pewter, manufactures of, or of which pewter is a material of chief value, 90 p. c. of	35 p. c.	Rice, cleaned, lb.	0 02½
Philosophical and scientific apparatus and instruments, 90 p. c. of	40 p. c.	not cleaned, lb.	0 02
Pickles, all, n. o. p.	35 p. c.	Rifles	90 p. c. of 35 p. c.
Pimento, lb.	0 05	Roofing slates	35 p. c.
ground	0 10	tiles	20 p. c.
Pineapples	20 p. c.	Roots, bulbous	30 p. c.
Pins, solid head or other, 90 p. c. of	35 p. c.	Rubies, not set	10 p. c.
Pipes, and pipe bowls, n. o. p., gross, 90 p. c. of	\$1 50 & 75 p. c.	set	25 p. c.
Pipe cases, stems, tips, mouthpieces, and metallic mountings for pipes, and all parts of pipes or pipe fixtures and all smokers' articles	75 p. c.	Rum, gall	2 00
Pipes, clay, common or white	35 p. c.	Russia sheeting, flax or hemp	35 p. c.
Pitch	20 p. c.	Rye, bush	0 15
Plaits and plaitings for bonnets	30 p. c.	flour	10 p. c.
Plantains	10 p. c.	Saddlery	90 p. c. of 35 p. c.
Plants, n. o. p.	20 p. c.	Sail duck	30 p. c.
Plaster of Paris, ground or calcined	20 p. c.	Saleratus, lb.	0 01½
manufs. of	40 p. c.	Salmon, pickled, bbl.	3 00
Plated ware of all kinds, 90 p. c. of	35 p. c.	preserved	30 p. c.
Plates engraved, of steel, wood, or other n. o. p. copper, 90 p. c. of	45 p. c.	Salt, in bulk, per 100 lbs.	0 08
Platina, articles of of n. o. p., 90 p. c. of	40 p. c.	in sacks, barrels, &c., per 100 lbs.	0 12
Plums dried, lb.	0 02½	Saltpetre, crude, lb.	0 01
green	10 p. c.	refined and partially refined, lb.	0 02
Pocketbooks	35 p. c.	Salts, epsom (sulphate of magnesia), lb.	0 01
Polishing powder	25 p. c.	glauber, lb.	0 00½
Pomades	50 p. c.	rochelle, lb.	0 05
Porcelain, plain, white and not decorated	45 p. c.	and preparations of, n. o. p.	20 p. c.
gilded, ornamented, or decorated in any manner	50 p. c.	of tin	30 p. c.
Pork, lb.	0 01	Santonine, lb.	3 00
Potash, acetate of lb.	0 25	Sardines, preserved in oil or otherwise	50 p. c.
bichromate, chlorate and chromate of, lb.	0 03	Sauces of all kinds, n. o. p.	35 p. c.
hydriodate, iodate and iodide of, lb.	0 75	Sausages	35 p. c.
nitrate of, crude, (see Saltpetre), lb.	0 01	Saws, cross cut, lineal foot	90 p. c. of 10 p. c.
Potash, nitrate of, refined, lb.	0 02	mill, pit, and drag, not over 9 in wide, lineal foot, 90 p. c. of	0 12½
prussiate of red, lb.	0 10	over 9 in. wide, lineal foot	90 p. c. of 20 p. c.
yellow, lb.	0 05	hand, not over 24 inches long, dozen	90 p. c. of 75 cts. and 30 p. c.
Potatoes, bush	0 15	Saws, hand, over 24 inches in length, doz.	90 p. c. of \$1 & 30 p. c.
Poultry, prepared, in cans, &c.	35 p. c.	back, not over 10 inches in length, doz.	90 p. c. of 75c. & 30 p. c.
dressed	10 p. c.	over 10 in. in length, doz.	90 p. c. of \$1 & 30 p. c.
Printed matter, n. o. p.	90 p. c. of 25 p. c.	Scagliola, tops for tables, &c.	35 p. c.
Prunes, lb.	0 01	Screws, n. o. p.	90 p. c. of 35 p. c.
Pulp, dried	20 p. c.	Sealing wax	35 p. c.
Pumpkins	10 p. c.	Seeds, agricultural, n. o. p.	20 p. c.
		canary, bush	1 00
		castor, or beans, bush	0 60
		flax, bush	0 20
		flower, n. o. p.	20 p. c.
		garden, n. o. p.	20 p. c.
		hemp, lb.	0 00½
		horticultural, n. o. p.	20 p. c.

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Tax.
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Article.	Tax.	Article.	Tax.
linseed, bush.....	0 20	Spices, all, n. o. p., lb.....	0 20
oil, (of like character with hemp and rape seed,) lb.....	0 00½	if ground or prepared, lb.....	0 30
rape, lb.....	0 00½	Spirits, distilled from grain, and all compounds or preparations of which distilled spirits is a component part of chief value, pf. gall.	2 00
Seines, lb.....	0 00½	Spirituous beverages and bitters containing spirits, n.o.p., gall.....	2 00
Shaddocks.....	10 p. c.	Sponges.....	20 p. c.
Shale, (ton 28 bushels of 80 pounds,) ton.....	0 75	Starch, burnt, (or Gum substitute).....	10 p. c.
Shingles, per M.....	0 35	of potatoes or corn, lb.....	1ct & 20 p. c.
Shell, boxes, and other manufactures.....	35 p. c.	of rice or other material, lb.....	3cts & 20 p. c.
Shrubs, n.o.p.....	20 p. c.	Statuary, n. o. p.....	10 p. c.
Silicate of soda, or other alkaline silicates, lb.....	0 00½	Staves, for pipes, hogsheds, or other casks..	10 p. c.
Silk, in the gum, not more advanced than singles, tram and thrown organzine.....	35 p. c.	hewn or sawn.....	20 p. c.
twist, of silk, or of silk and mohair.....	40 p. c.	shooks.....	30 p. c.
floss.....	35 p. c.	Steel, (90 p. c. of following rates,) in ingots, valued at 7c. or less per lb., lb.....	0 02½
for sewing, in the gum and purified.....	40 p. c.	ingots, valued at 7c., not above 11c. per lb., lb.....	0 03
spun, for filling, in skeins or cops.....	35 p. c.	valued above 11c. per lb, lb., 3½c. & 10 p. c.	30 p. c.
aprons, bonnets, braids.....	60 p. c.	in any other form, n. o. p.....	30 p. c.
button cloth.....	See Lastings	wire, not less than ¼ inch in diameter, valued at 7c. or less per pound, lb.....	0 02½
buttons and ornaments for dresses.....	50 p. c.	valued at above 7c, not above 11c per pound, lb.....	0 03
chemisettes, cords, dress and piece silk.....	60 p. c.	valued at above 11c per pound, lb 3½c & 10 p. c.	10 p. c.
fringes.....	60 p. c.	less than ¼ inch in diameter, not less than No. 16 wire gauge, lb.....	2½c. & 20 p. c.
galloons.....	60 p. c.	less or finer than No. 16, lb.....	3c. & 20 p. c.
gloves, handkerchiefs, hats, hose.....	60 p. c.	crinoline, corset, and hat wire, lb.....	9c. & 10 p. c.
lace.....	60 p. c.	railway bars, lb.....	0 01½
mantillas, mits, pelerines, pongees.....	60 p. c.	part steel, lb.....	0 01
ribbons.....	60 p. c.	squares, lb.....	6 cts. & 30 p. c.
scarfs, shawls, stockings, suspenders.....	60 p. c.	manufactures of n. o. p.....	45 p. c.
tassels.....	60 p. c.	Stereotype plates, 90 p. c. of.....	25 p. c.
trimmings.....	60 p. c.	Stone, for building, freestone, sandstone, granite, and all building and monumental except marble,) ton.....	1 50
turbans, veils.....	60 p. c.	Stones, precious, not set.....	10 p. c.
velvets.....	60 p. c.	set.....	25 p. c.
vestings, watch chains, webbing.....	60 p. c.	Stoneware, above the capacity of 10 gallons.....	20 p. c.
manufactures of embroidered.....	60 p. c.	common and not ornamented.....	25 p. c.
all other, n.o.p.....	50 p. c.	all other, gilt, painted, printed or glazed.....	40 p. c.
Silver, manufactures of, n.o.p.....	90 p. c. of 40 p. c.	Straw, manufactures of n. o. p., 90 p. c. of.....	35 p. c.
leaf, (pkg of 50) leaves) pkg.....	90 p. c. of 0 75	Strings, of gut, for musical instruments or other purposes.....	30 p. c.
Silverplated metal, in sheets or other form, 90 p. c. of.....	35 p. c.	Strychnia, salts of, ounce.....	1 00
Syrup of sugarcane juice, lb.....	0 01½	Strychnine, ounce.....	1 50
Sisal grass, unmanufactured, ton.....	15 00	Sugar, all, not above No. 7 Dutch standard, lb.....	0 01½
manufactures of, n. o. p.....	30 p. c.	ditto, above No. 7, not above No. 10, lb.....	0 02
Skates, costing 20 cts. or less a pair, 90 p. c. of, 0 08 above 20 cts. a pair, 90 p. c. of, 35 p. c.	20 p. c.	ditto, above No. 10, not above No. 13, lb.....	0 02½
Skins, tanned and dressed, n.o.p.....	20 p. c.	ditto, above No. 13, not above No. 16, lb.....	0 02½
asses'.....	30 p. c.	ditto, above No. 16, not above No. 20, lb.....	0 03½
sheep, dressed, wool on.....	20 p. c.	ditto, above No. 20 and all refined loaf, lump, crushed, powde'd, granulated, lb.....	0 04
calf, tanned.....	25 p. c.	all, after being refined, when tintured colored, or adulterated, &c., value less than: 30c per pound, lb.....	0 15
Slate, manufactures of, n. o. p.....	40 p. c.	ditto, value above 30c per lb or sold by box, package or otherwise.....	50 p. c.
Slates.....	40 p. c.	Sulphur, flour of, ton.....	820 & 15 p. c.
Smalts.....	20 p. c.	Sumac.....	10 p. c.
Soap, fancy, perfumed, honey, transparent, all toilet and shaving soap, lb 10 cts. & 25 p. c. all other, n. o. p.....	1c & 30 p. c.		
Soda, ash, lb.....	0 00½		
bicarbonate of, lb.....	0 01½		
carbonate of, lb.....	0 00½		
caustic, lb.....	0 01½		
hyposulphate of.....	20 p. c.		
sal, or brinal, lb.....	0 00½		
Spelter, in blocks or pigs, lb.....	90 p. c. of 0 01½		
in sheets, lb.....	90 p. c. of 0 02½		
manufactures of.....	90 p. c. of 35 p. c.		

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Article.	Tax.	Article.	Tax
Sweetmeats, jars filled with preserved in sugar, brandy, molasses, n. o. p.	35 p. c.	Vegetable substances, n. o. p., ton.....	\$5 and 10 p. c.
Sword blades, 90 p. c. of.	35 p. c.	for cordage, n. o. p.,	
Swords	90 p. c. of 45 p. c.	ton.....	15 00
Tallow, lb.	0 01	Vegetables, n. o. p.	10 p. c.
Tannin, lb.	1 00	prepared,	35 p. c.
Tar.....	20 p. c.	Vellum.....	30 p. c.
Tartar emetics or tartrate of antimony, lb.	0 15	Vernuth, pt. gall.....	2 00
Teeth, manufactured	20 p. c.	Vinegar, gall.....	0 10
Terra alba.....	20 p. c.	Vitriol, blue or Roman, (sulphate of copper),	
Terne tin and tagger tin.....	90 p. c. of 15 p. c.	lb. 1.....	0 04
Tiles, encaustic.....	35 p. c.	green, (sulphate of iron), lb.....	0 00½
Timber, hewn or sawed.....	20 p. c.	white, (sulphate of zinc).....	20 p. c.
used in building wharves.....	20 p. c.	Walnuts, all kinds, lb.....	0 03
squared or sided, cub. ft.....	0 01	Waste, flocks, or shoddy of wool, lb, 90 p. c. of	0 12
Tin, manufactures of, n. o. p.....	90 p. c. of 35 p. c.	all n. o. p.....	20 p. c.
in plates or sheets.....	90 p. c. of 15 p. c.	Watches, gold and silver, &c.....	25 p. c.
foil.....	90 p. c. of 30 p. c.	Watch cases, movements, parts of watches,	
plates, galvanized, coated with any metal, lb.....	90 p. c. of 0 62	and materials.....	90 p. c. of 25 p. c.
muriate and oxide of.....	30 p. c.	jewels.....	10 p. c.
Tobacco, in leaf, unmanufactured, not stemmed, lb.....	0 35	Whalebone, manufactures of, n. o. p.....	35 p. c.
manufactured and stemmed, n. o. p. lb.....	0 50	Wheat, bush.....	0 20
ditto, internal rev. tax, lb.....	0 20	flour.....	20 p. c.
chewing and smoking, and all fine-cut shorts and refuse scraps, clippings, cuttings, and sweepings of tobacco, lb.....	0 20	Whiting, dry, lb.....	0 01
stems, lb.....	0 15	ground in oil, lb.....	0 02
unmanufactured n. o. p.....	30 p. c.	Wine, value not over 40 cents per gallon),	
cigars and cheroots, lb.....	\$2 50 & 25 p. c.	gall.....	0 25
ditto, internal revenue tax, mille..	5 00	value over 40 cents, not over \$1, gall..	0 60
cigarettes, weighing over 3 lbs per 1,000, lb.....	\$2 50 & 25 p. c.	value over \$1 per gallon, gall., \$1 &	25 p. c.
ditto, internal revenue tax, mille..	5 00	champagne and other sparkling, in bottles of ½ pint each, or less, doz..	1 50
cigarettes, weighing not over 3 lbs per 1,000, lb.....	\$2.50 & 25 p. c.	champagne and other sparkling, in bottles of over ½, not over 1 pint, doz.....	3 00
ditto, internal revenue tax, mille..	1 50	champagne and other sparkling, in bottles of over 1 pint, not over 1 quart, doz.....	6 00
snuff of tobacco, or as substitute for tobacco, ground, dry, damp, pickled, scented and otherwise, lb.....	0 50	champagne and other sparkling, in bottles of over 1 quart each, (extra), gall.....	2 00
ditto, internal revenue tax, lb.....	0 32	Wine bottles, extra, each.....	90 p. c. of 0 03
Tooth washes, pastes, &c.....	50 p. c.	Wood, unmanufactured, n. o. p.....	20 p. c.
Toys.....	50 p. c.	manufactures of n. o. p.....	35 p. c.
Trees, fruit, shade, lawn, &c., ornamental, n. o. p.....	20 p. c.	Wood, unmanufactured	
Turpentine, spirits of, gall.....	0 30	Classes I and II—Clothing and combing wools, hair of the alpaca goat, &c. value 32 cents or less per pound, lb 90 p. c. of.....	10c & 11 p. c.
Tutenag, (teutengue), in block or pigs, lb.....	90 p. c. of 0 1½	ditto, value exceeding 32c per lb, 90 p. c. of.....	12c & 10 p. c.
in sheets, lb, 90 p. c. of	0 02½	Class III—Carpet wools, value 12c or less per pound, lb, 90 p. c. of.....	0 03
manufacturers of, 90 p. c. of	35 p. c.	ditto, value exceeding 12c per lb 90 p. c. of	0 06
Type metal.....	90 p. c. of 25 p. c.	of Class I, washed.....	Double duty
Types, new.....	90 p. c. of 25 p. c.	of all classes scoured.....	Double duty
Umbrellas, parasols, sunshades, not silk.....	45 p. c.	Woolen rags, lb 90 p. c. of.....	0 12
silk.....	60 p. c.	balmorals, blankets, flannels, hats, knit goods, woolen and worsted yarns, and all manufactures composed wholly or in part of worsted, the hair of the alpaca goat or other like animals, except such as are composed in part of wool, n. o. p.	
Varnish, valued at \$1.50 or less per gallon, gall., 50 cts, and.....	20 p. c.		
valued at above \$1.50 per gallon, gall., 50 cts, and.....	25 p. c.		

Victoria Steam Confectionery Works,
WATERLOO STREET,

We call the attention of WHOLESALE DEALERS and others to our Stock of

PURE CONFECTIONS,

Some of which will be found entirely new to the Trade. We invite their inspection and solicit a share of their patronage.

WHOLESALE ONLY.

J. R. WOODBURN & Co.,

Victoria Steam Confectionery Works. - - - WATERLOO STREET, ST. JOHN, N.B.

J. R. WOODBURN.

H. P. KERR.

W. E. VROOM.

E. H. ARNOLD.

VROOM & ARNOLD,
SHIP BROKERS

AND

COMMISSION MERCHANTS,

SMYTHE STREET,

ST. JOHN, - - - NEW BRUNSWICK.

Article.	Tax.
Woolens, value not over 40c per lb, lb, 90 p. c. of 20 cts. & 35 p. c.	
ditto, over 40c, not over 60c per lb, lb 90 p. c. of 30 cts. & 35 p. c.	
over 60c, not over 60 cents per lb, lb, 90 p. c. of 40c & 35 p. c.	
ditto, over 80c p. lb, lb, 90 p. c. of 50c & 35 p. c.	
ready made clothing, balmoral skirts and skirtings, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca goat or other like animals, made up or manufactured except knit goods, lb, 90 p. c. of 50 cts. & 40 p. c.	
belts, endless, for paper or printing machines, lb 90 p. c. of 20 cts. & 35 p. c.	
beltings, bindings, braids, buttons, or barrel button, and buttons of other form for tassels or ornaments, cords, dress trimmings, fringes, galloons, gimps, head nets, webbings, wrought by hand or braided by machinery, made of wool, worsted, or mohair, or of which wool, worsted, or mohair is component material... 90 p. c. of 50 cts. & 50 p. c.	
women's and children's dress goods, and real or imitation Italian cloths, composed wholly or in part of wool, worsted, the hair of the alpaca goat, or other like animals, valued at not exceeding 20 cts. per sq. yd. 90 p. c. of 6c. & 35 p. c.	
ditto, valued at above 20 cts. per sq. yd. 90 p. c. of 8c. & 40 p. c.	
ditto, all weighing 4 ounces and over per sq. yd. lb 90 p. c. of 50 cts. & 35 p. c.	
manufactures of wool or of which wool shall be the component material of chief value, n.o.p., lb, 90 p. c. of 50 cts. & 35 p. c.	
Yellow metal or sheathing metal, copper, not of chief value, lb 90 p. c. of 0 03	
Zinc, in blocks or pigs, lb 90 p. c. of 0 01½	
in sheets, lb 90 p. c. of 0 02½	
oxide of, dry or ground in oil, lb 0 01½	
manufactures, n. o. p. 90 p. c. of 35 p. c.	
Unenumerated articles, crude 10 p. c.	
ditto, worked or manufactured 20 p. c.	
Articles produced east of the Cape of Good Hope and imported from a place west thereof, are subject to the discriminating duty of ten per centum, in addition to the rates above named; as are also those articles which would otherwise be admitted free of duty, as "tea" for example.	

FREE LIST.

The following is a list, alphabetically arranged, of the leading articles which are admitted free of duty:—

Acids, various. Acids of every description, used

for chemical and manufacturing purposes, n. o. p. Aconite, root, leaf, and bark. Agates, unmanfd. Alumen. Aluminum. Ambergum. Ambergris. American fisheries, produce of. Anatomy, preparations of. Animals, for breeding purposes, from beyond the seas (under regulations.) Animals, teams of, including harness, owned by persons immigrating and in actual use (under regulations.) Animals brought into U. S. temporarily, for exhibition or competition for prizes. Antimony ore, and crude sulphuret. Antiquities, collections of, specially imported, and not for sale. Apparatus, all philosophical and scientific instruments and preparations, books, maps, charts, statues, statuary, &c., specially imported for philosophical, scientific, educational, literary, or religious institutions. Aquafortis. Arabic gum. Arsenic. Articles imported for use of U. S. Ashes and lye of wood, and beet-root ashes.

Bait, fish for. Balm of Gilead. Balsams, Canada or fir, copavia, peruvian, and tolu. Barilla, Barks, all medicinal, crude, n. o. p. Beads, amber. Beds, feathers and downs for. Bees. Belladonna, root and leaf. Bells and bell metal, old and broken and fit only to be remanufactured. Berries, plants, etc., used in dyeing, n. o. p. Birds, singing or other, and stuffed. Bismuth. Black lead, (plumbago.) Bleaching powder. Boats, life and life saving apparatus, specially imported by humane societies. Bone dust, bone ash, and bones, crude, ground, or calcined. Books, printed more than 25 years at date of importation. Borax, crude. Box-wood. Brazil paste, and pebbles. Brimstone, crude. Bullion, gold and silver. Burr stones rough.

Camphor, crude. Canes and walking sticks, rough. Cantharides, or Spanish flies. Cat-gut. Chalk, unmanufactured. Charcoal. Cloth, bolting. Coal anthracite. Cobalt, ore of. Cocoa, crude, and leaves, fibre and shells of. Cocoa nuts. Coffee of all kinds. Coins, gold and silver. Colocynth, Coral, unmanufactured. Cork wood or bark, unmanufactured. Cotton, raw. Cow-pox, or vaccine virus. Croton bark.

Diamond dust, or bort. Diamonds, rough or uncut. Diamonds, glaziers, set or not set. Dye woods, all, in sticks.

Effects, personal, and household, not merchandise, of U. S. citizens dying abroad. Effects, personal, and wearing apparel, in actual use, professional books, implements, instruments and tools of trade, occupation or employment of persons arriving in U. S., this exemption not to include machinery, or articles for sale. Effects, household, books, &c., in use of persons from foreign countries, if used abroad by them not less than one year. Eggs. Esparto, and other grasses and pulp of, for manufacture of paper.

Fans, common palm leaf. Farina. Felt, for sheathing vessels, no part wool. Firewood. Fish, fresh, for immediate consumption; ditto, pickled in foreign salt, of American catch; shell-fish. Fish glue or isinglass. Flint and ground flintstones. Flints. Flowers, dried and prepared; ditto, medicinal, n.o.p. Fossils. Fowls, land and water. Furs, not dressed, on the skin.

PIANOFORTES }
LET ON HIRE. }

C. FLOOD,

{PIANOFORTES
TUNED, ETC.

No. 75 PRINCE WILLIAM STREET,



IMPORTER AND DEALER IN

ENGLISH & AMERICAN GRAND, SQUARE & UPRIGHT

Pianofortes, Cabinet Organs, &c.

ST. JOHN, NEW BRUNSWICK.

TO MERCHANTS AND THEIR CLERKS.

Book-Keeping Made Easy.

A Short but Comprehensive Treatise on Book-keeping, containing full instructions and examples necessary for keeping any ordinary set of books, will be sent, postage paid, to any address, upon enclosing Fifty Cents to

H. GOULDING BRYANT,

TORONTO, ONTARIO.

TO MERCHANTS.—It is absolutely essential to the success of every business man that he should understand keeping his accounts correctly, in order to know at any time how individuals stand indebted to him, what he has got to meet obligations against himself, and how to shape his affairs in order to prepare for them as they mature. This indispensable science is frequently as necessary as capital, and every merchant in the land should have it at his fingers' ends, if he desires to prosper.

TO YOUNG MEN.—It is recommended with confidence to young men wishing to acquire a knowledge of book-keeping, but whose spare time is too limited to enter upon a lengthy study of the same, such as is unavoidable if following the teaching of the usual works upon the subject. A short observance of the instructions and examples herein contained will prove sufficient, and enable any one with ordinary intelligence to keep a set of books. It is needless to enlarge upon the value of such knowledge to every young man, whether he expects to put it into practice in business for himself, or whether it is to serve as a means of promotion in giving him an increased value to his employer.

The above little work contains, in simple language, all necessary particulars, and will be found a most judicious investment. It is free from the complications which bewilder beginners in the more voluminous works, and goes straight to the mark.

Gamboge, gum. Ginger root, fresh or green. Gold, bullion, dust, ore, and sweepings of. Grease, for use as soap stock only, n.o.p. Guano and other manures. Gums, n.o.p. Gunny bags for manf. of paper. Gutta percha, crude.

Hair (except human) uncleaned and unmanufactured. Hellebore root. Hemlock bark, seed and leaf. Hides, raw or uncured, whether dry, salted or pickled. Hones and whetstones. Hoofs. Hop-roots, for cultivation. Horns and horn-tips.

Ice. India rubber, crude. India rubber, in strips, unmanufactured. Integuments of animals, n.o.p. Iodine, crude. Iron, oxide of. Isinglass. Ivory and vegetable ivory, unmanufactured. Jalap. Jet, unmanufactured. Junk, old. Jute butts. Kelp. Knees, ship. Kryolite. Kyanite.

Lac, shell or dye. Leaves, medicinal, crude, and all n. o. p. Leeches. Lemon peel, not preserved or prepared. Lichens. Lime, borate, chloride and citrate of. Licorice root. Logs, and round unmanufactured timber, n. o. p.

Maccaroni. Machinery and apparatus for steam towing on canals (till June 5, 1874.) Machinery for manufacture of beet sugar. Machinery, steam plow, for cultivation of soil, (till June 5, 1874.) Madder. Magnets. Manganese, oxide or ore of. Manna. Manuscripts. Marrow, crude. Medals, gold or silver. Medicinal bark, flowers, leaves, plants, roots and seeds, in a crude state, n. o. p. Meerchaum, crude. Metal, old, fit only to be remanufactured. Mineral or medicinal waters, from springs. Models of invention. Moss, crude, for mattresses, and Iceland. Musk, crude.

Nutgalls. Nux vomica.

Oak bark. Oakum. Oilcake, linseed. Oils and essences, various. Olives, green or prepared. Oysters, as shell fish.

Paintings, for churches. Paintings, statuary, etc., the work of American artists. Pearl, mother of. Pebbles, for spectacles, rough. Peruvian bark. Phosphates, crude or native, for fertilizing purposes. Plants, trees, etc., for department of Agriculture, or U. S. Botanic garden. Plaster of Paris, unground. Platina, unmanufactured. Plumbago. Potash, muriate of. Pumice.

Quits and curling stones.

Rags, other than wool, old and refuse, fit only to be converted into paper. Railroad iron, for repairs, subject to regulations. Railroad ties, wood. Rennets. Resins, crude, n. o. p. Rhubarb. Rose leaves.

Safflower. Saffron. Sago, crude, sago flower. Samples of goods having no intrinsic value as merchandise. Sarsaparilla, crude. Sausages, bologna. Seaweed, n.o.p. Seeds, n.o.p. Senna, in leaves. Shellfish. Shells, unmanufactured, polished. Shingle bolts. Silk cocoons. Silk, raw. Silver, bullion, old, ore, and sweepings of. Skins, raw or uncured, whether dried, salted, or pickled. Soap stocks and stuffs. Soda, nitrate of. Spars, if ship timber. Spunk. Stones, curling, lithographic (not engraved), load, oil, polishing, pumice, and whet. Straw, unmanufactured.

Tamarinds. Tanning, articles for, crude, n.o.p. Tapioca. Teas, all kinds. Teeth, unmanufactured.

Timber, round, unmanufactured, n.o.p. Timber, ship. Tin, in bars, blocks, or pigs, and grain. Tripoli. Types, old and fit only to be re-manufactured.

Umbrellas, reeds and sticks for, unmanufactured. United States, articles imported for use of; articles, the growth, produce, and manufacture of U. S., when returned in the same condition as exported.

Vegetable substances, used for beds and mattresses. Verdigris. Vermicella. Vitriol, oil of (sulphuric acid).

Wafers. Whalebone, unmanufactured. Whetstones. Wood, box, cedar, mahogany, &c., and all cabinet woods, unmanufactured; Brazil and other dye-woods in sticks; poplar, &c., for manufacture of paper; quassia and sandal.

Xylonite.

Yams. Yarn, coir. Yeast cakes.

Zaffer.

HALF A CENTURY OF IMMIGRATION.

The following table shows the number of Immigrants that have arrived in the United States for the last 50 years:

1820.....	8,385	1846.....	154,416
1821.....	9,130	1847.....	234,068
1822.....	6,911	1848.....	236,527
1823.....	6,354	1849.....	327,941
1824.....	7,912	1850.....	369,963
1825.....	10,139	1851.....	379,466
1826.....	10,837	1852.....	371,603
1827.....	18,875	1853.....	368,645
1828.....	27,382	1854.....	427,833
1829.....	22,520	1855.....	309,877
1830.....	23,322	1856.....	300,436
1831.....	22,633	1857.....	251,306
1832.....	60,482	1858.....	123,126
1833.....	68,649	1859.....	121,282
1834.....	65,365	1860.....	153,640
1835.....	45,974	1861.....	91,930
1836.....	76,432	1862.....	91,987
1837.....	79,540	1863.....	176,282
1838.....	38,914	1864.....	193,418
1839.....	68,075	1865.....	248,120
1840.....	84,006	1866.....	318,554
1841.....	89,289	1867.....	298,358
1842.....	104,565	1868.....	297,215
1843.....	62,496	1869.....	385,287
1844.....	78,615	1870.....	283,422
1845.....	114,371		
Total.....			7,448,925

From August, 1856, to January 1, 1870, 2,340,928 Immigrants arrived in New York, and left that city with destination as follows:—New England States, 183,005; Central States, 317,162; North Western States, 664,389; Pacific States and Territories, 47,172; South Eastern States, 13,444; South Western States, 66,912; other places, 76,572.

BURNING A BANKER'S NOTES.

During one of the rebellions in Ireland, the rebels who had conceived a high degree of indignation against a certain great banker, passed a resolution that they would at once burn his notes which they held; this they accordingly did—forgetting that, in burning his notes, they were destroying his debts, and that for every note which went into the flames, a corresponding value went into the banker's pocket and out of their own.

ST. JOHN NAIL FACTORY.
E. R. MOORE & CO.,

MANUFACTURERS OF

Cut Nails and Spikes, Wrought and Railway Spikes,
AXES AND EDGE TOOLS.

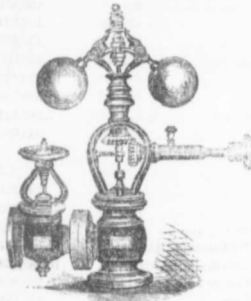
Accounts settled monthly

Goods in large lots at bottom rates for Cash.

SAMUEL MYERS,

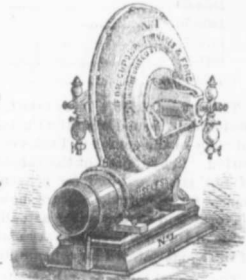
MANUFACTURER OF

STURTEVANT'S BLOWERS.



CHILLED IRON SEAT GRADUATING VALVES.

JUDSON'S
GOVERNORS,
Milled Machine Screws,
ST. JOHN, N. B.



NOISELESS PRESSURE BLOWERS.

All kinds round, square and hexagon head cap and set Screws made to order from samples furnished.

All of my Screws are made by new and improved machines.

WILLIAM PETERS,
LEATHER MANUFACTURER,

INCLUDING

OIL TANNED, LACE, AND LANAGAN,

DEALER IN

HIDES, OIL TANNERS' & CURRIERS' TOOLS, FINDINGS, &c.

No. 135 Union Street, St. John, N. B.

Hides and Leather bought and sold on commission.

FOREIGN TRADE OF THE DOMINION.

The returns of the Imports and Exports of the Dominion of Canada for the last fiscal year, show that there has been no retardation of the remarkable increase of trade which has characterized each successive year since the Confederation of the Provinces was brought about.

For purposes of comparison, we give the figures showing the total value of the Imports and Exports of Canada (comprising the present provinces of Ontario and Quebec) for six and a half years before Confederation, as follows:

Years.	Total Trade.
1862.....	79,398,067
1863.....	81,458,335
1864-½ year	34,586,054
1864-5.....	80,644,951
1865-6.....	96,479,738
1866-7.....	94,701,860

The following figures show the total trade of the Dominion in the six years since Confederation:—

1867-68.....	\$119,797,879
1868-69.....	130,889,946
1869-70.....	148,387,829
1870-71.....	170,266,589
1871-72.....	194,070,190
1872-73.....	217,197,096

The figures for 1872-73 we take from the "Summary Statement" issued from the Custom Department, in advance of the complete Tables of Trade and Navigation. They represent the value of the Exports and of the goods entered for consumption, while the figures for the previous years show the value of the Exports and of the goods actually Imported. The value of Imports does not vary materially from that of the goods entered for consumption.

The annual increase of the trade of the Dominion, during the last three years, has been as follows: 1870-71 over 1869-70, \$21,878,760; 1871-72 over 1870-71, \$23,803,601; 1872-73 over 1871-72, \$23,126,906. The annual increase of the trade of the Dominion nearly equals, therefore, the whole amount of the trade of Canada in 1850, which was \$23,703,497. It is also worthy of remark that the trade of the Dominion in the sixth year, shows an increase of more than eighty per cent. over that of the first year of Confederation.

The values of the goods entered for consumption and of exports, during the last four fiscal years, were as follows:

Years.	Entered for consumption.	Exports.
1869-70.....	\$71,237,603.....	\$73,573,490
1870-71.....	86,947,482.....	74,173,618
1871-72.....	107,709,116.....	82,639,663
1872-73.....	126,586,523.....	90,610,573

The duties collected on imports during the same period were as follows:

Years.	Duties.
1869-70.....	\$9,462,940
1870-71.....	11,843,655
1871-72.....	13,045,493
1872-73.....	13,017,730

There was a decrease last year, as compared with the preceding year, of \$27,763 in the total amount of duties collected; but, when it is remembered that tea and coffee having been placed on the free list, the former contributed to the revenue only \$25,600 (from U. S.) in 1872-3, against \$935,017 in 1871-2, and that the latter yielded but \$728 (from U. S.) in 1872-3, against \$186,765 in 1871-2, it is evident, in view of these important additions to the free list, that the revenue has exhibited a wonderful degree of elasticity.

The following is a statement of the values of leading dutiable articles entered for consumption in the fiscal year 1872-3, as compared with the values of the same articles entered for consumption in the fiscal year 1871-2:

Articles.	1872-3	1871-2
Brandy.....	641,831	562,480
Gin.....	264,322	250,420
Rum.....	106,435	107,644
Whiskey.....	138,897	134,095
Cigars.....	522,799	420,003
Meats.....	852,258	874,448
Wines.....	605,945	626,124
Sugar, No. 9 and above.....	4,315,866	3,287,611
Sugar, below No. 9.....	639,470	533,998
Molasses, other than for refining purposes.....	733,534	787,635
Boots and Shoes.....	148,564	196,336
Wearing apparel.....	771,943	540,239
Dried fruits and nuts.....	860,395	741,719
Manufactures of Woollens.....	11,100,560	11,735,351
" " Cottons.....	10,067,174	10,182,154
" " Silks & velvets.....	2,242,774	2,598,334
" " Furs.....	334,440	336,181
" " Hardware.....	4,399,437	3,840,859
" " Leather.....	347,411	390,126
" " Glassware.....	718,288	540,206
" " Fancy goods.....	3,358,070	2,843,590
Jewellery & Watches.....	865,302	767,025
Sole and upper Leather.....	290,235	492,212
Fruits, green.....	324,109	212,150
Printed books and periodicals.....	925,112	835,717
Iron.....	4,782,040	3,247,172

Of the articles above enumerated the total values in 1872-3 were over \$50,000,000—the total value of all the dutiable articles entered for consumption during the year being \$68,708,168. The value of free goods was \$50,687,018, (against \$36,405,428 in 1871-72), and the returns from Manitoba (\$1,029,130), British Columbia (\$2,076,476), and from Moose Factory, &c., brought up the grand total of the value of goods entered for consumption during the year to \$126,586,523.

The following statement shows the amounts of duty collected on the leading articles entered for consumption, in the years 1871-2, and 1872-3 respectively:

AVERY, BROWN & CO.,

(ESTABLISHED 1824.)

IMPORTERS AND JOBBERS OF

DRUGS & MEDICINES,

OF EVERY DESCRIPTION.

Spices, Dye-Staffs, Oils, Chemicals,

Dyr Colours and Varnishes, Patent Medicines,**PERFUMERY & DRUGGISTS' SUNDRIES,**

&c., &c.

Office & Salerooms—7, 9 & 11 George St. Warehouse—O'Connor's Wharf,

HALIFAX, N. S.**A. STEPHEN & SON.**

WHOLESALE MANUFACTURERS OF

Furniture & Wooden Ware,

PAILS, LOUNGES, SOFAS, TABLES,

Perambulators, Clothes Wringers, Feathers, Mattresses, Bedsteads, Cane
and Wood Chairs, Parlor and Chamber Suites in Pine,
Oak and Walnut, &c.

CORNER PRINCE & BARRINGTON STREETS,

HALIFAX, N. S.*Halifax City Steam Mills & Bakeries.***MOIR & CO.,**

Manufacturers and Wholesale and Retail Dealers in all kinds of

Bread, Biscuits, Crackers, Cakes,

WHEAT AND GRAHAM FLOUR, CORN MEAL, FEED, &c.

128, 130 & 132 Argyle Street, - - - **HALIFAX, N. S.**

Articles.	Duties 1872-3	Duties 1871-2
Brandy	\$421,170	\$589,781
Gin	481,553	490,160
Rum	189,284	190,248
Whiskey.....	130,514	133,999
Cigars	213,976	212,699
Meats	126,537	133,622
Wines.....	236,025	247,351
Sugar, No. 9 and above	1,833,956	1,416,171
Sugar, below No. 9	270,242	234,306
Molasses, other than for refining purposes	193,386	196,912
Wearing apparel	115,791	81,034
Dried fruits and nuts.....	129,046	111,259
Manufactures of Woolens	1,665,084	1,760,301
" " Cottons.....	1,514,576	1,527,322
" " Silks and velvets	336,416	389,750
Manufactures of hardware	659,915	576,135
" " Glassware	107,743	81,032
" " Fancy Goods	503,710	426,511
Jewellery and Watches.....	129,795	115,052
Iron	239,102	162,358

It may be interesting to give a comparison of the imports of last year, with those of 1867-8, the first year after Confederation, in cases where quantities may be compared. The following statement exhibits the quantities imported of leading articles of that class:—

Articles.	Quantities.	
	1867-8	1872-3
Wine, galls	568,525	847,410
Wine, doz.....	7,163	
Brandy, galls.....	337,579	526,464
Gin, $\frac{1}{2}$ "	497,718	601,942
Rum, "	333,941	236,605
Whiskey, "	199,861	163,142
Sugar, lbs.....	57,372,786	90,215,345
Cane Juice, lbs	9,300,609	2,390,191
Common Soap, lbs.....	753,399	327,149
Cigars, M.....	15,508	
" pkgs		199
" lbs		475,592
Cheese, lbs	102,268	42,635
Meats, lbs.....	4,065,309	12,653,749
Alc, Beer and Porter, galls	239,643	411,908
Tobacco and Snuff, lbs.....	1,390,646	95,467

EXPORTS.

The exports in the fiscal years ending 30th June, 1872, and 30th June, 1873, respectively, were as follows:—

	1872-3	1871-2
Produce of the Mine.....	\$5,108,979	\$3,938,172
" " Fisheries	4,746,245	4,349,871
" " Forest.....	28,705,562	23,628,246
Animals and their Produce....	13,288,147	12,338,082
Agricultural Produce	14,933,338	13,330,560
Manufactures	2,960,017	2,434,799
Other articles.....	1,784,324	925,384
Ships built at Quebec.....	782,900	332,262
Total Produce of the Dominion	72,329,532	61,277,376
Coin and Bullion.....	3,846,373	4,010,258

Goods not the produce of the Dominion	9,343,433	12,845,840
Estimated amount short returned at Inland Ports.....	3,000,000	2,508,541
Total	88,518,298	80,642,015

Add—Exported from British Columbia	1,792,347	1,912,107
Exported from Manitoba	298,988	85,541

Grand total of Exports.... 90,610,573 82,639,663
The only articles of export on which duties are collected are shingle bolts, stave bolts, and oak, spruce and pine logs. The duties on these in 1871-2 amounted to \$24,808, and in 1872-3 to \$19,915.

The leading exports under the head of "Produce of the Mine," were as follows:—

Articles.	1872-3	1871-2
Coal	\$748,542	\$576,361
Copper and Copper Ore.....	166,525	150,633
Silver Ore.....	1,312,060	1,041,236
Iron Ore	112,768	65,565
Pig and Scrap Iron.....	698,569	549,534
Petroleum	1,820,008	1,341,099

The "Forest" contributes more than one-third of the total exports of the produce of the Dominion. The following were the exports of leading articles of this class:—

Articles.	1872-3	1871-2
Pot and Pearl Ashes.....	\$615,064	\$651,967
Deals, Plank and Boards.....	18,386,708	13,831,196
Timber, other than Spars or Masts	6,366,057	6,409,275
Shingles	295,500	238,882
Staves	781,223	815,045
All other.....	2,260,410	1,681,581

Under the head of "Animals and their Produce," the val of exports were as follows:—

Articles.	1872-3	1871-2
Horses	\$917,917	\$1,215,551
Horned Cattle	790,438	637,675
Sheep	955,779	924,692
Swine.....	13,149	95,701
Poultry	89,086	118,339
Pork, Beef, and other meats	2,240,983	1,230,195
Butter, Cheese and Eggs.....	5,595,213	5,871,028
Lard and Tallow	229,775	134,610
Hides, Pelts, Horns and Hoofs,	479,122	434,099
Wool	1,437,799	1,353,060
Furs	442,315	310,584
Other articles.....	76,571	22,528

The exports of "Agricultural Produce" were as follows:—

Articles.	1872-3	1871-2
Wheat	\$6,057,875	23,877,903
Indian Corn	413,993	67,722
Other grains	4,124,899	4,962,202
Flour and Meal	3,129,448	2,821,315
Hops	121,120	129,280
Fruits and Vegetables.....	362,542	341,614
Other articles	743,481	1,110,524

The exports of "Manufactures" were as follows:—

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Turtle Grove Brewery, Dartmouth,

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JOHN C. OLAND & PRESOTT JOHNSON, PROPRIETORS.

X, XX, XXX ALE & PORTER IN CASKS & BOTTLES.

**NOVA SCOTIA
STEAM**

Marble and Granite Works,

ARGYLE STREET, HALIFAX, N. S.

GEORGE A. SANFORD.

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Articles.	Values.	
	1872-3	1871-2
Iron and Hardware.....	225,935	193,415
Leather.....	352,536	164,816
Machinery.....	438,521	317,409
Straw.....	107,289	24,883
Sugar Boxes.....	619,862	539,254
Tobacco.....	67,073	106,950
Wood.....	109,693	142,268
Oil Cake.....	25,729	102,175
Ground Plaster, Lime, &c.....	134,796	149,764
Whiskey and Spirits.....	134,984	200,537
Other articles.....	687,529	500,328

The exports of manufactures show a gratifying increase during the last fiscal year of more than half a million dollars over those of 1871-2, and of nearly a million and a half of dollars over those of 1867-8, the first year of Confederation. Their whole amount, however, is still comparatively small. The whole exports of manufactured articles last year were, in value, less than those of flour and meal, less than one-half of the exports of wheat, and only a little more than one-half of the combined exports of butter, cheese, and eggs. The facts in regard to this department of industry, revealed by the trade returns, naturally suggest the question, whether we do not to a large extent import what we could produce to more advantage at home, and whether a much larger proportion of the capital of the country might not profitably be invested in home manufactures.

A comparison between the last fiscal year and the first year of Confederation, in regard to the leading exports of the country, yields some interesting results. The exports of produce of the mine, in 1867-8, were, in value, \$1,446,837; in 1872-3 they were \$5,108,979, having increased nearly fourfold. The principal part of the increase is due to the development of the silver mining industry, and the increased production of petroleum. In 1867-8 the exports of silver ore were nil; in 1872-3, they were \$1,312,060. The exports of petroleum in 1867-8 were 46,282 galls, valued at \$9,341; in 1872-3 they were 9,400,411, valued at \$1,820,008. The exports of coal were \$640,708 in 1867-8; in 1872-3, they were \$748,542. The exports of copper and copper ore were greater in the former year, being \$395,220 in 1867-8, and \$166,525 in 1872-3. Those of pig and scrap iron, on the contrary, show a large increase, being \$170,728 in 1867-8, and \$698,569 in 1872-3.

The exports of Produce of the Fisheries were, in value, \$3,357,510 in 1867-8, and \$4,746,245 in 1872-3—an increase of nearly forty per cent.

The exports of Produce of the Forest were, in value, \$18,262,170, in 1867-8; in 1872-3 they were \$28,705,563—an increase of nearly 60 per cent. The exports of deals, plank and boards increased from \$10,762,228 in 1867-8 to \$18,386,708.

The exports of Animals and their produce were, in value, \$6,863,167 in 1867-8, and \$13,288,147 in 1872-3, having increased almost two-fold. Those of animals were \$2,010,763 in 1867-8, and \$2,736,369 in 1872-3. Those of meats were \$1,228,599 in the former year, and \$2,240,983 in the latter. Those of butter, eggs, cheese, lard and tallow, in 1867-8, amounted in the aggregate to \$2,634,700, and in 1872-3 to no less than \$5,824,988. The exports of wool in 1867-8 were 1,665,635 lbs., valued at \$44,195; in 1872-3 they were 1,391,

174 lbs., valued at \$1,457,799—the increase of value being proportionately greater than the increase of quantity.

The exports of Agricultural Products were of the value of \$12,871,055 in 1867-8, and of the value of \$14,953,358 in 1872-3. Those of wheat were 2,384,702 bushels, valued at \$3,648,081 in 1867-8, and 4,505,880 bushels, valued at \$6,057,875, in 1872-3; of flour and meal, 383,344 bris., valued at \$2,629,540, in 1867-8, and 521,551 bris., valued at \$3,129,448, in 1872-3; of barley, rye, beans, peas, oats, and Indian corn, 8,006,925 bushels, valued at \$5,939,937, in 1867-8, and 6,730,459 bushels, valued at \$4,538,892, in 1872-3.

Of Manufactures, the exports were \$1,572,546 in 1867-8, and \$2,960,017 in 1872-3—an increase of nearly ninety per cent. The exports of manufactures of leather were \$12,094 in the former year, and \$352,536 in the latter; of machinery, \$92,890 in 1867-8, and \$438,521 in 1872-3; of sugar boxes, \$480,455 in 1867-8, and \$619,862 in 1872-3; of tobacco, \$32,340 in 1867-8, and \$67,073 in 1872-3; of wood, \$71,493 in 1867-8, and \$109,693 in 1872-3; of whiskey and other spirits, \$44,060 in 1867-8, and \$134,984 in 1872-3; of woollens, \$28,875 in 1867-8, and \$57,906 in 1872-3.

The value of the ships built at Quebec during the year ending June 30, 1868, was \$857,592; during the year ending June 30, 1873, \$782,900. In the former year there were 32 ships built, aggregating 22,722 tons; in the latter year, 18 ships, aggregating 15,658 tons.

WITH WHOM WE TRADE.

In the "Summary" shewing the trade of 1872-3, from which we have drawn the above facts, there is no statement as to the countries from which we import and to which we export. We take, therefore, from the trade and navigation returns for the previous year, a statement giving this information in regard to the trade of that year. As an apparent discrepancy may be observed between the total amount of trade of 1871-2, as stated in the following table, and the total given at the beginning of this article, we should explain that the previous total is made up by adding the values of the exports and of the imports, and that here it is made up by adding the values of the exports and of the goods actually entered for consumption.

COUNTRIES.	Values of		Total Trade.
	Goods ent'd for Consumpt'n	Values of Exports.	
Great Britain.....	\$61,900,792	\$25,637,096	\$87,538,098
United States.....	34,217,969	31,896,816	66,114,785
France.....	1,809,244	102,242	1,911,486
Germany.....	936,757	36,292	973,069
Spain.....	429,951	25,084	455,035
Holland.....	193,658	6,376	200,034
Belgium.....	394,344	40,777	435,121
B. N. A. Provinces.....	1,968,587	1,736,175	3,704,762
British West Indies.....	1,128,256	2,319,702	3,447,958
Spanish ".....	1,276,739	1,633,681	2,910,420
French ".....	35,906	273,547	309,453
Other W. I. Islands.....	6,934	190,222	197,156
South America.....	81,175	671,031	752,207
China and Japan.....	386,612	.....	386,612
Other countries.....	345,061	621,953	967,014
Estimated amount short returned at Inland Ports.....	.....	2,887,056	2,887,056
Other countries.....	.....	12,744,125	12,744,125
Total for four Provinces.....	104,921,876	80,642,015	185,563,891
Add Manitoba.....	1,020,172	85,541	1,105,713
" By Columbia.....	1,767,068	1,912,107	3,679,175
[Trade of both these Provinces chiefly with G. B. & U. S.]
Grand Total.....	107,709,116	82,639,663	190,348,779

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JEWELLERS & SILVERSMITHS,**

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(Member of the Stock Exchange.)

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Wine and Spirit Merchants

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CLIMATOLOGY.

From the tables accompanying the last annual report of the Meteorological Office of the Dominion, by G. Kingston, M. A., addressed to the Department of Inland Marine and Fisheries, we compile the following table of temperatures, observed at various points in British Columbia, Manitoba, Ontario, Quebec, New Brunswick, Nova Scotia and Newfoundland:—

MEAN TEMPERATURE.	PLACE OF OBSERVATION.										
	Spence's Bridge, B. C.	Winnipeg, Man.	Windsor, O.	Toronto, O.	Ottawa, O.	Montreal, Q.	Quebec, Q.	St. John, N. B.	Halifax, N. S.	Sydney, N. S.	St. John's, N. F.
	°	°	°	°	°	°	°	°	°	°	°
1871.											
September .....	..	..	59.1	54.8	..	55.4	53.6	53.7	54.7	53.4	54.6
October .....	..	30.4	53.3	48.3	..	49.8	43.2	47.8	48.4	46.7	45.1
November .....	..	12.2	32.7	30.6	..	31.6	25.6	30.3	32.7	33.7	35.0
December .....	..	6.8	21.2	19.9	..	18.2	8.3	20.5	24.6	25.6	26.7
1872.											
January	25.5	1.8	23.7	22.4	..	18.9	12.3	19.3	23.6	21.4	24.6
February	31.3	3.5	21.2	20.7	..	20.4	13.0	21.0	24.0	20.5	23.2
March	49.5	6.7	24.9	19.9	..	21.0	12.9	21.3	22.9	20.5	27.5
April	50.8	30.8	47.4	49.5	39.4	44.2	36.5	37.3	37.9	35.4	35.6
May	62.4	49.3	57.6	51.0	55.6	53.3	51.3	45.1	46.2	43.5	43.8
June	68.2	63.3	69.7	63.7	67.1	67.2	64.8	60.5	57.1	53.3	52.6
July	75.8	67.6	74.3	70.2	70.1	71.7	66.2	60.5	64.8	61.7	59.3
August	73.3	66.1	73.3	69.5	69.2	72.5	67.1	60.2	64.1	60.8	57.9
Autumn .....	..	..	48.4	44.6	..	45.6	40.8	43.9	45.3	44.6	44.9
Winter .....	..	0.5	22.0	21.0	..	19.2	11.2	20.4	24.1	21.8	24.8
Spring	54.2	29.1	45.3	37.4	..	41.3	33.6	34.8	35.7	33.1	36.6
Summer	72.4	65.7	72.4	67.8	68.8	70.5	66.0	60.4	62.0	58.6	56.6
Year .....	..	..	46.5	42.5	..	44.2	37.9	39.9	41.8	39.5	40.5
Highest Temperature of 1871-72.....	98.0	99.5	97.2	96.0	93.9	94.0	93.5	80.0	93.1	86.3	80.0
Lowest do. do. ....	..	35.0	19.3	21.0	..	22.9	22.2	13.0	5.2	10.2	2.0

The lowest temperature of the winter of 1871-2, at Windsor, Toronto, Montreal and Quebec, was on the 21st December; at St. John, N. B., on the 22nd December; at Winnipeg, on the 25th December; at St. John's, N. F., on the 30th December; at Sydney on the 9th January, and at Halifax on the 6th March.

The highest temperature, in the summer of 1872, occurred in the month of June, at Quebec; in July, at Toronto, Ottawa, Windsor, Winnipeg, and Spence's Bridge, B. C.; and in August at Montreal, Halifax, Sydney, St. John, N. B., and St. John's, N. F.

RAIN-FALL AND SNOW-FALL.

The following table shows the quarterly average depth of rain in the several Provinces of Ontario, Quebec, New Brunswick and Nova Scotia, with the average depth of snow for each month (omitting the

details for October and May, in which the amounts were merely fractional), the total precipitation of rain and melted snow, and the average number of days of rain and snow during the same period:—

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EVERY DESCRIPTION OF

MERCANTILE PRINTING

Executed in the best manner, and on the most reasonable terms.

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DAKIN, ARCHIBALD & CO.,
COMMISSION MERCHANTS AND GENERAL AGENTS,
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G. W. DAKIN.

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WM. HARE,
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	Quarterly depth of Rain in inches.				Depth of Snow in inches.						Total.	Average 3 Yrs.
	Autumn.	Winter.	Spring.	Summer.	1871.			1872.				
					November.	December.	January.	February.	March.	April.		
Ontario—												
W. & S. W. District	4.55	2.38	4.44	6.73	7.3	16.0	12.1	9.2	11.4	1.1	23.61	35.20
N. and N. W. District	5.58	1.43	4.67	7.59	14.8	37.0	17.4	9.6	14.5	6.3	28.86	33.35
Central District	4.81	2.16	3.71	6.77	6.7	18.2	7.4	8.0	11.6	1.3	22.77	28.35
E. and N. E. District	5.04	1.35	3.66	8.89	7.4	25.4	11.2	18.2	13.5	7.8	27.30	32.15
Ontario.....	4.99	1.73	4.12	7.49	9.1	24.1	12.0	11.3	12.7	4.1	25.66	33.41
Quebec	6.43	6.54	4.07	10.92	7.4	20.8	12.3	27.5	18.9	6.6	31.47	33.29
New Brunswick	10.35	5.04	8.94	12.99	12.8	16.2	25.2	20.8	35.4	6.1	40.14	47.32
Nova Scotia—												
W. and S. W. District	12.51	5.97	9.86	8.86	6.2	22.8	10.8	8.8	41.3	0.8	46.27	..
Central District	10.83	5.77	7.51	13.68	4.8	18.7	10.3	16.2	48.1	2.6	47.87	..
E. and N. E. District	11.55	7.40	9.74	14.23	12.8	30.8	15.9	19.8	51.4	7.0	56.80	..
Nova Scotia	11.63	6.38	9.04	12.26	7.9	24.1	12.3	14.9	46.9	3.5	50.29	52.48

DAYS.

Ontario—												
W. and S. W. District	17.6	7.9	22.6	27.2	4.9	12.8	9.3	6.0	9.2	1.9	119.6	192.5
N. and N. W. District	21.7	6.5	18.2	25.5	7.7	16.3	11.4	6.2	11.1	3.7	131.4	192.9
Central District.....	22.2	9.5	22.7	29.5	6.3	15.2	8.0	8.0	13.0	3.0	137.6	131.9
E. and N. E. District.....	21.5	5.3	21.0	32.6	5.7	13.8	9.0	8.4	11.2	3.7	133.5	139.5
Ontario.....	20.7	7.3	21.1	28.8	6.1	14.5	9.4	7.2	11.1	3.1	130.2	141.1
Quebec	29.5	4.1	18.8	35.6	8.1	12.1	9.9	8.4	11.4	4.1	134.6	152.5
New Brunswick	29.0	10.8	27.8	37.4	5.7	11.2	8.4	7.6	11.6	3.0	155.1	169.8
Nova Scotia—												
W. and S. W. District.....	26.7	17.0	25.0	39.0	5.3	13.0	9.3	6.2	14.2	3.5	..	..
Central.....	28.4	17.8	24.5	42.0	5.3	11.2	7.9	8.7	11.3	2.1	..	..
E. and N. E. District.....	28.7	20.0	30.3	44.8	9.0	14.2	9.5	7.0	15.7	5.0	..	..
Nova Scotia	31.3	18.3	26.6	41.9	6.5	12.8	8.9	7.3	13.7	3.5	172.3	172.7

We give the above figures as we find them. But, as regards the number of days of rain and snow, we think there must have been some misapprehension on the part either of the observers, or of the compiler of the published tables. We cannot believe that in Ontario out of 365 days, for some years past, it has continuously rained on an average during 858

days, and snowed during 55.3 days—in all 141.1 days of rain and snow, or that in Nova Scotia it has rained or snowed during 172.7 days. If the statement were, that there had been 172 days on which rain or snow had fallen, it would be more credible. But the setting down of the fractions would seem to exclude this interpretation.

CARMAN, BLACK & CO.,

GENERAL

Commission Merchants,

WHOLESALE DEALERS IN

FLOUR AND OTHER PRODUCE, PROVISIONS, &c., &c.

DOMINION WHARF,

Terminus Grand Trunk Railway, HALIFAX, N. S.

SOLE PROPRIETORS OF THE NEW DOMINION SAUCE.

RICHARDSON, MOORE & CO.

WHOLESALE MANUFACTURERS OF

Pickles and Fish-Sauces,

JELLIES, JAMS AND SYRUPS,

95 Front Street East, - - Toronto.

JOHN HOLMES,

Manufacturer and Wholesale Dealer in Men's, Women's and Children's

BOOTS AND SHOES,

Corner of Church & Colborne Streets,

TORONTO, ONT.

CANADA MARBLE WORKS

R. FORSYTH, Proprietor,

Manufacturer of Marble Monuments, Mantles, Grates, &c., &c.

Importer and Manufacturer of Scotch Granite.

HEAD OFFICE—130 BLEURY STREET. MILL AND FACTORY—550 WILLIAM STREET, MONTREAL.

BRANCHES :

TORONTO—80 King Street West.

HALIFAX, N.S.—Corner of Argyle and Sackville Streets.

ST. JOHN, N.B.—Smith's Buildings, Prince William Street.

Average 3 Yrs.
81 35.20
86 33.35
77 28.35
90 32.15
96 33.41
17 33.29
4 47.32
7 ..
7 ..
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THE BRITISH EMPIRE.

The British Empire extends over about one-third of the surface of the globe, and embraces nearly a fourth of its population. The following table presents a view of its area, population, revenue, and commerce, the most recent statistics attainable having been used in its compilation. The column headed "Commerce" represents the sum of the Imports and Exports:—

Countries.	Area Sq. Miles.	Population.	Revenue £ stg.	Commerce £ stg.
BRITISH ISLES				
England and Wales.....	58,591	22,704,108		
Scotland	30,000	3,328,613		
Ireland	32,524	5,402,759		
Islands	354	144,430		
Soldiers and Seamen		207,198		
United Kingdom	121,469	31,817,108	74,708,315	614,590,180
EUROPEAN POSSESSIONS				
Gibraltar	1‡	25,216	195,513	8,476,447
Heligoland	1‡	1,912		
Malta.....	115	146,882		
Total.....	118	173,980	195,513	8,476,447
AMERICA.				
Dominion of Canada.....				
Ontario	107,780	1,620,851	4,142,700*	44,692,800
Quebec	193,355	1,191,516	397,077‡	
New Brunswick.....	27,322	285,594	189,292	
Nova Scotia.....	21,731	387,800	46,198‡	
Manitoba.....	14,340	11,945‡		
British Columbia.....	213,000	50,000‡	25,000‡	
North West.....	2,750,000	40,000		
Prince Edward Island.....	2,134	94,021	80,000‡	792,488‡
Total Dominion.....	3,329,662	3,681,727	4,918,839	45,485,288
Bermudas.....	24	12,121	33,074	269,144
Honduras.....	13,500	25,635	32,674	356,326
Br. Guiana.....	76,000	193,491	354,130	3,955,697
Falkland Islands.....	6,500	811	9,879	40,490
Newfoundland.....	40,200	146,536	164,308	2,683,610
West Indies.....	13,103	996,909	1,026,694	9,608,784
Total in America.....	3,478,989	5,057,230	6,539,598	62,399,339
ASIA.				
British India.....	1,558,254	202,111,127	51,413,686	100,396,114
Ceylon	24,454	2,128,884	1,068,471	8,438,028
Straits Settlement.....	1,095	307,951	279,022	15,961,559
Labnan	45	4,898	7,159	184,201
Hong Kong.....	30	124,198	190,674	3,155,658
Aden	20	50,000		96,603
Total, Asia.....	1,583,808	204,727,058	52,959,012	127,932,163

* Exclusive of revenues of local Governments.

† The population of the settled districts, including Whites, Colored, Chinese and natives, as taken by the census, on the 2nd April, 1871, was 19,252. The number of Indians, not enumerated by the census, is estimated at 30,000.

‡ Exclusive of Dominion subsidy.

§ Before S. E. Island was incorporated into the Dominion.

YOUNG, McNAUGHTON & Co.,
MANUFACTURERS AND IMPORTERS,
 Gentlemen's Furnishings,
8 and 10 St. Joseph Street,
MONTREAL.

THOMSON, MOODIE & HOUGHAN,

IMPORTERS OF STAPLE AND FANCY

DRY GOODS

Small Wares, Toys, Fancy Goods, Cutlery, &c.

No. 435 St. PAUL STREET.

CORNER ST. FRANCOIS XAVIER ST.

MONTREAL.

CANADA PAPER COMPANY, (Limited)

(Late Angus Logan & Co.)

374, 376 & 378 St. Paul, St., MONTREAL, Q.

Mills at Sherbrooke, Windsor Mills & Portneuf, P. Q.

Manufacturers of News & Book Printing Papers, Colored and Envelope Papers
 Manila, Brown, Grey and Straw Wrapping Papers, Match
 Paper and Roofing Felt Paper.

IMPORTERS of every description of Writing and Book Paper and General Stationery.

Agents for the Celebrated Gray's Ferry Printing Inks. Wharfdale and other
 Printing Presses. Patent Silicate Lithographic Printing Paper.

THE BRITISH EMPIRE, (CONTINUED.)

Countries.	Area. Sq. Miles.	Population.	Revenue. £ Stg.	Commerce. £ Stg.
AFRICA.				
Cape Colony.....	200,610	566,158	836,174	6,093,834
Gambia.....	21	14,190	17,490	294,423
Gold Coast.....	6,000	151,346	30,851	876,822
Natal.....	16,145	315,250	126,296	812,506
St. Helena.....	47	6,241	17,224	112,266
Sierra Leone.....	468	55,374	80,496	572,118
Mauritius.....	676	322,917	616,953	4,156,729
Ascension.....	35	500		4,217
Lagos.....	Undefined.	61,021	45,612	915,923
Elmina.....	8,000	400,070		
Total of Africa.....	232,002	1,893,067	1,771,088	14,378,838
AUSTRALASIA.				
Australia, South.....	750,000	188,995	778,094	4,448,682
Australia, West.....	978,000	24,785	97,600	414,244
New South Wales.....	323,487	519,182	2,238,901	16,623,313
Queensland.....	678,000	169,807	743,055	4,111,071
New Zealand.....	105,360	224,933	1,672,301	9,360,377
Tasmania.....	26,215	101,785	269,856	1,441,625
Victoria.....	86,831	731,528	3,538,750	24,925,771
Total, Australasia.....	2,949,343	1,971,105	9,338,560	60,324,983

RECAPITULATION.

	Area Sq. Miles.	Population.	Revenue £ Stg.	Commerce £ Stg.
British Isles.....	121,469	31,817,108	74,708,315	614,590,180
European Possessions.....	118	173,980	195,543	8,476,447
In America.....	3,478,939	5,057,230	6,539,598	62,339,339
In Asia.....	1,583,898	204,727,058	52,959,012	127,932,163
In Africa.....	232,002	1,893,067	1,771,088	14,378,838
Australasia.....	2,949,343	1,971,105	9,338,560	60,324,983
Total, British Empire.....	8,865,819	245,030,548	145,512,086	888,101,950

MORALITY OF INSURANCE.—It is very possible for a man to act dishonestly every day, says Dimond, the merchant moralist, and yet never to defraud another of a shilling. A merchant who conducts his business partly or wholly with borrowed capital is not honest if he endangers the loss of an amount of property which, if lost, would disable him from paying his debts. He who possesses a thousand dollars of his own, and borrows a thousand of some one else, cannot virtuously speculate so extensively as that; if his prospects should be disappointed, he would lose twelve hundred. The speculation is dishonest, whether it succeeds or not; it is risking other men's property without their consent. Under similar circumstances it is unjust not to insure. Perhaps the majority of uninsured traders, if their houses and goods were burned, would be unable to pay their creditors. The injustice consists, not in the actual loss which may be inflicted (for

whether a fire happens or not, the injustice is the same), but in endangering the infliction of the loss. There are but two ways in which, under such circumstances, the claims of rectitude can be satisfied—one is by not endangering the property, and the other by telling its actual owner that it will be endangered, and leaving him to incur the risk or not as he pleases.

SACREDNESS OF DEBTS.—Property purchased on credit is a deposit placed in your hands, which it would be fraudulent for you to use in any manner so as to endanger the interests of your creditors. Flattering prospects of gain in this way sometimes occur; but they too often prove delusive, and leave the rash adventurer under an insupportable load of responsibility. Debts are sacred, and every honest man will do everything in his power to discharge his obligations with punctuality and honor.

GEORGE BISSET,
 Engineer and Founder,
 ST. VALLIER STREET, QUEBEC.

MANUFACTURER OF

Marine, Stationary and Locomotive Engines, Engine Boilers, Railway Work, Gasometers, Retorts, Pipes and Purifiers, Hydraulic and Screw Presses, Mashing Machines, Brewery fittings and every description of Mill-wright and Smith Work, Brass Castings, etc., etc.

ROBERT NEIL,

Manufacturer and Repairer of every description of

Iron Bridges and Steam Boilers.

ALSO,

NEW AND SECOND-HAND BOILERS ON HAND FOR SALE.
 QUEBEC.

G. BREESE,

Wholesale Manufacturer of

BOOTS AND SHOES.
 QUEBEC.

Joseph K. Boswell,

India Ales, Mild Ales and Porter,

FOR RETAIL AND EXPORTATION.

BREWERY & OFFICE--No. 4 VALIER STREET.

BOTTLING VAULTS--55, 57 and 59, PAUL STREET,

QUEBEC.

RECEIPTS, EXPENDITURE AND DEBT OF DOMINION.

The "Public Accounts" of the Dominion for the year ended June 30, 1873, not having been issued at the time of the preparation of the Annual, we have compiled the following table from the Monthly Returns covering that period, published in the *Canada Gazette*. The details of Receipts, and Payments during the year ended June 30, 1872, will be found on another page:—

REVENUE AND EXPENDITURE OF DOMINION, FOR YEAR ENDING JUNE 30, 1873.

MONTHS.	Customs.		Excise.		Post Office.		Public Wrks including Railways.		Bill Stamps.		Miscellane- ous.		Total Rec'ts, 1872-3.		Tot'l Recei'ts 1871-72.		Total Expen- diture 1872-3.		Total Expen- diture 1871-2.		
	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	\$	c.	
1872.																					
July	992,907	09	248,953	75	35,121	99	80,280	61	13,081	96	45,947	86	1,416,293	26	1,564,282	00	1,256,837	51	2,694,867		
August	1,310,936	74	287,170	80	79,940	76	116,388	78	22,100	00	37,340	57	1,832,977	65	2,018,421	00	1,042,901	48	1,835,832		
September	1,169,402	70	351,387	84	43,592	14	131,344	34	22,258	98	40,581	52	1,749,567	52	1,824,213	00	1,329,772	06	1,407,142		
October	1,353,924	26	431,497	14	51,574	65	168,998	65	14,777	89	143,053	90	2,163,826	49	2,066,596	00	2,133,128	48	1,994,389		
November	1,074,161	32	478,857	98	86,887	94	152,664	67	20,759	15	49,366	75	1,862,697	81	1,737,028	00	1,770,546	84	1,185,106		
December	690,988	19	443,794	46	43,868	24	97,773	41	12,831	61	59,765	64	1,348,961	46	1,384,542	00	1,326,656	72	1,156,657		
1873.																					
January	779,803	89	395,221	54	56,496	31	32,888	97	11,198	81	32,956	46	1,308,475	98	1,317,579	00	1,684,910	59	2,511,637		
February	910,591	15	372,594	02	95,293	85	8,925	45	21,615	68	104,332	42	1,513,262	57	1,521,799	00	3,759,936	73	771,843		
March	1,134,163	53	348,136	14	52,981	65	28,534	84	14,959	43	17,711	60	1,595,547	99	1,544,511	00	1,309,032	06	719,369		
April	1,047,656	35	943,758	31	67,139	65	125,023	33	11,078	84	56,331	37	1,650,989	85	1,683,819	00	1,596,056	47	1,963,867		
May	1,299,737	71	467,153	53	107,012	89	130,550	42	22,978	12	40,797	86	1,918,230	44	2,215,814	00	1,612,357	54	888,771		
June	1,981,830	13	345,185	98	114,277	52	136,607	70	11,715	47	43,138	14	1,732,754	94	1,471,619	00	1,728,964	22	1,835,137		
Totals, 1872-73	12,747,042	97	4,453,671	49	832,198	59	1,209,983	17	199,356	74	671,324	09	20,113,576	96	20,300,133	00	20,551,120	70	18,964,664		
Totals, 1871-72	12,287,821	06	4,738,890	00	652,379	00	1,110,981	00	189,616	00	1,319,972	00	Total 1871-2. 20,300,133 00								
Totals, 1870-71	11,820,838	00	4,337,699	00	627,686	00	1,161,691	00	180,793	00	925,394	00	Total 1870-1. 19,054,211 00								

W. M. LOTTRIDGE & Co.,
IMPORTERS

AND

WHOLESALE GROCERS
62 McNab Street,

HAMILTON, - - - ONT.

BROWN, ROUTH & Co.,

Importers of Teas

AND

WHOLESALE GROCERS,

HAMILTON, - - - ONT.

ADAM BROWN.

H. W. ROUTH.

DEBT OF CANADA.

The following is a comparative statement of the Debt of Canada, as it stood on the 1st July, 1871, and 1st July, 1872, according to the rate of interest it bears:—

	1871.		1872.	
	\$	c.	\$	c.
LIABILITIES.				
Without Interest.....	15,309,448	81	20,798,013	74
At 4 per cent. interest.....	10,784,737	01	11,535,686	42
" 5 do.....	42,421,848	16	38,684,272	65
" 6 do.....	46,976,648	78	51,382,206	55
Total Debt.....	115,492,682	76	122,400,179	36
Total Interest.....	5,371,082	30	5,478,573	48
Average rate of Interest.....		4 65		4 47
ASSETS.				
Without Interest.....	14,966,317	84	18,107,041	19
At varying rates.....	677,754	14	341,736	57
At 3½ per cent. interest.....	5,055,492	89	3,584,778	18
" 4 do.....	1,384,117	36	1,642,058	69
" 5 do.....	15,362,739	00	15,011,582	22
" 6 do.....	939,743	79	1,525,890	47
Total Assets.....	37,786,165	11	40,213,107	32
Total Interest.....	1,068,269	50	1,033,282	50
Average rate of Interest.....		2 88		2 57
Total Debt.....	115,492,682	76	122,400,179	36
Total Assets.....	37,786,165	11	40,213,107	32
Net Debt.....	77,706,517	65	82,187,072	04
Total Interest on Debt.....	5,371,082	30	5,478,573	48
Total Interest on Assets.....	1,068,269	50	1,033,282	50
Net Interest.....	4,302,812	80	4,445,290	98
Average.....		5 54		5 41

The following figures shew the net Debt of the Dominion, and the net interest thereon, on the 1st of July of each year since Confederation:—

1867.....	\$75,728,641	\$4,098,523
1868.....	75,737,134	4,167,311
1869.....	75,850,319	4,259,373
1870.....	78,209,742	4,354,162
1871.....	77,706,517	4,302,812
1872.....	82,187,072	4,445,290

—It is an awkward thing to begin the world without a dollar, and yet hundreds of individuals have raised large fortunes from a single shilling. One of our successful manufacturers was an immigrant and expended his last change in payment for a deck passage on a steamboat from Quebec to Montreal. A flourishing wholesale trade in Toronto was begun not many years ago by the investment of less than a dollar, (all the possessors means) in the purchase of material to manufacture, and many of our richest and most successful men started in life with little or no means, but they possessed an indomitable spirit of industry, perseverance and frugality, and the first dollar became in consequence the foundation of a

thousand more. The world at large would call these individuals fortunate and ascribe their property to good luck, but the world would be very wrong to do so. If there was any luck at all in the matter, it was the luck of possessing clear heads and active hands, by which means multitudes have carved out their own fortunes as well as those instances cited above.

—Remember that *time is money*. He that can earn two dollars a day by his labor, and goes abroad or sits idle one-half that day, though he spend but ten cents during his diversion or idleness, ought not to reckon *that* the only expense; he has really spent or rather thrown away, one dollar besides.

ST. LAWRENCE ENGINE WORKS.

17 to 29 Mill Street, and Canal Basin No. 2, Montreal.

W. P. BARTLEY & CO.

HIGH PRESSURE ENGINES,

Superior Horizontal High-pressure Steam Engines always on hand, or made to order, suitable for Saw Mills and every description of Manufacturing purposes, from 3 to 1,000 horse power, viz : 3, 6, 8, 10, 15, 18, 24, 34, 40, 46, 61, 86, 92, 107, 114, 138, 164, 181, 210; varying by 25 up to a 1,000 horse power, for either Mills, Factories, Steamboats or Propellers.

HIGH PRESSURE BOILERS.

Round Tubular or Locomotive Boilers supplied for any of the above Engines, of the best material and workmanship.

Any of the above Engines or Boilers will be made to order, if not in stock, at very short notice, say from two weeks (for small sizes) to four and six weeks from receipt of order.

All work guaranteed in design, quality, material and workmanship.

We are specially fitted up for the building of Saw-Mill Machinery, Shafting, Hangers, and Pulleys, as we have special tools for that class of work.

CASTINGS.

Castings of every description, either Iron or Brass, executed with despatch, at reasonable rates.

WATER WHEELS.

Manufacturers of the Cole Samson Turbine Water Wheel, and other Turbine Wheels in stock or made to order.

REPAIRS.

Steamboat and Mill repairs promptly attended to.

ESTABLISHED 1838.

Montreal Safe and Lock Works.

CHARLES D. EDWARDS,

MANUFACTURER OF

FIRE PROOF SAFES,

ALSO

Burglar Proof Safes, Iron Vault Linings, Iron Doors, Iron Shutters,

IRON WINDOW FRAMES,

And every description of Iron Work for Public Buildings, Jails, Prisons, Registry Offices, &c., &c.

POWDER PROOF BANK & SAFE LOCKS, COMBINATION LOCKS, Etc.

Manufactory and Salesroom:---49 St. Joseph St.,

MONTREAL.

E. H. MOORE, General Agent for Ontario,

54 FRONT STREET EAST, TORONTO.

July, 1871, and

1872.

\$	c.
20,798,013	74
11,535,686	42
38,684,272	65
51,382,206	55
122,400,179	36
5,478,573	48
	4 47

18,107,041	19
341,756	57
3,584,778	18
1,642,058	69
15,011,582	22
1,525,800	47

40,213,107	32
1,033,282	50
	2 57

12,400,179	36
40,213,107	32

2,187,072 04

5,478,573	48
1,033,282	50

1,445,200	68
	5 41

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INLAND REVENUE OF CANADA.

We give elsewhere compiled from the monthly returns in the *Canada Gazette*, a statement of the revenue from Excise for the year ending June 30th, 1873, but the latest detailed report of the Inland Revenue Department, which has been published at the date of the compilation of the Mercantile Annual, is only for the year ending June 30th, 1872. From this report, although of somewhat old date, we select a few facts of interest.

The first table appended to the report, which we give in a condensed form, is not an encouraging one to Temperance men. It contrasts the quantity entered for consumption, both of home manufacture and imported, of spirits, malt liquor, tobacco and wine, in 1861, for the Provinces of Upper and Lower Canada, when the population was 2,567,667, and the quantity 1871 for the four Provinces of Quebec, Ontario, New Brunswick, and Nova Scotia, the population being 3,484,924. The comparison stands thus:—

	1861		1871		Increase or Decrease per head.	
	Quantity.	Per head of Population.	Quantity.	Per head of Population.	Increase per cent.	Decrease per cent.
Spirits, W. galls	4,163,644	1.660	5,552,432	1.592	.....	4
Malt Liquor, W. galls	4,946,753	1.972	8,735,057	2.505	.....	27
Tobacco, lbs	4,549,669	1.804	6,921,295	1.985	.....	10
Wine, W. galls	247,702	.099	717,032	.205	.....	107

CIGARS AND TOBACCO.

The returns indicate a rapidly increasing consumption within the last few years of these articles. The following statement shows the comparative consumption of imported and home manufactured cigars and tobacco during a series of four years ended 30th June, 1872:—

	Imported.		Home Manufactured.		Total entered for Consumption.	
	Quantity.	Revenue.	Quantity.	Revenue.	Quantity.	Revenue.
	lbs.	\$	lbs.	\$	lbs.	\$
Cigars— 1869	106,420	37,126	119,340	24,085	225,760	61,211
1870	155,874	55,372	128,096	38,428	283,970	93,800
1871	240,256	108,115	125,842	37,753	366,098	145,868
1872	472,664	212,698	191,564	57,470	664,228	270,168
Tobacco—1869	500,669	78,078	5,249,303	517,888	5,750,002	566,566
1870	349,240	57,614	6,896,624	738,134	7,245,864	795,748
1871	124,684	29,401	6,070,769	1,003,190	6,195,453	1,032,591
1872	109,070	6,064	7,984,535	1,190,805	8,093,605	1,216,809

It thus appears that in the short period of *three years* the consumption of cigars by the male population of Canada had so rapidly increased that in 1872 there were consumed *two and a half* times the quantity that sufficed in 1869; while the Government derived as revenue from that article in 1872 *four and a half* times the amount which they derived from it in 1869. During the same period the consumption of tobacco had increased forty per cent., and the revenue derived from it had more than doubled. It is also worthy of remark that *one-fourteenth* part of the entire revenue of the Dominion of Canada during the year 1871-2 was derived from the customs and excise charges on cigars and tobacco.

BILL STAMPS.

The net revenue derived from bill stamps in the several Provinces during the year was as follows:—

Ontario and Quebec	\$161,629 33
New Brunswick	15,497 05
Nova Scotia	11,892 32
Manitoba	142 32
Total	189,161 22

SPIRITS.

The quantity of spirits, chargeable with excise duty, taken for consumption during the years ended 30th June, 1870, 1871, and 1872, and the amounts of duty collected thereon, were as follows:—

	Quantity, galls.	Duty, \$ c.
1870	3,811,038	2,400,885 62
1871	4,219,245	2,658,273 49
1872	4,569,949	2,870,067 28

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ESTABLISHED 1850.

Jno. A. Bruce, & Co.,
IMPORTERS & GROWERS OF SEEDS.

WAREHOUSE—56 and 58 KING STREET WEST,

SEED FARM—MAIN STREET EAST,

HAMILTON, ONT.

The following Catalogues are published during the year, and will be forwarded post free to all applicants :

No. 1.—Illustrated Seed Catalogue, published 15th January : a descriptive list of Agricultural Vegetable and Flower Seeds, Culinary Roots, Garden Implements, Spring Flower Bulbs, etc.

No. 2.—Wholesale Catalogue of Seeds, etc., (for the trade only) published 15th January.

No. 3.—Bulb Catalogue, published September 1st, containing a choice collection of Double and Single Hyacinths, Tulips, Polyanthus, Narcissus, Crocus, Snow-drops, Crown Imperials, Jonquills, Lillies, etc., etc.

PLANTS AND SEEDS CAREFULLY PACKED FOR ALL CLIMATES.

ST. NICHOLAS HOTEL.

HAMILTON,

ONTARIO.

The most Central Hotel in the city, near the Post Office, adjoining the Mechanics Hall, and in the midst of the wholesale and Retail Business. It will be found first class in every respect. For cleanliness, good beds, and wholesome table, it is not surpassed. Charges moderate. Liberal arrangements made with Commercial Travelers and Merchants buying goods in the city. Large, well-lighted rooms for samplemen.

MALT LIQUORS AND MALT.

The quantities of malt liquors taken for consumption were as follows:—

	Galls.
1870	7,290,540
1871	8,457,096
1872	9,557,328

The quantities of malt taken for consumption were:—

	Lbs.
1870	22,636,249
1871	27,671,497
1872	29,981,647

The excise duties collected on malt and malt liquors were:—

1870	\$236,642 46
1871	278,842 19
1872	317,989 95

MATERIALS USED IN DISTILLATION.

The quantities of grain, &c., used for distilling purposes in Ontario and Quebec, in the years ended June 30, 1871 and 1872, were as follows:—

	1871.	1872.
Malt, lbs.	4,115,001	3,453,464
Indian corn, lbs.	62,371,296	56,604,694
Rye, lbs.	12,768,486	9,888,286
Wheat, lbs.	1,466,205	4,684,770
Oats, &c., lbs.	3,236,526	2,567,593
Mill offal, lbs.	2,767,891	1,921,928

In 1870-1, there were no returns under this head from New Brunswick, and Nova Scotia returned 23,669 galls. Molasses. In 1871-2, Nova Scotia made no return, and New Brunswick returned 4,777 lbs. malt, 18,946 lbs. rye, 100 lbs. mill offal, 1,97,299 lbs. prunes, 8,751 lbs. sugar scrapings, and 16,042 gallons molasses.

PETROLEUM.

The quantities of Petroleum, taken for consumption, and the excise duties thereon, were:—

	Quantity, galls.	Duty, \$. C.
1870	3,617,845	180,862 27
1871	4,437,709	222,285 45
1872	4,398,315	219,915 73

The following figures exhibit the business transacted in the refining and disposal of petroleum in the Dominion, and the duties collected thereon, in the years ended 30th June, 1871 and 1872; the amount refined in Ontario being more than 98 per cent. of the whole.

	1871.	1872.
Crude oil and distillate used, galls.	17,916,350	19,934,047
Tar and residuum, not dutiable, galls.	1,469,590	1,140,107
Petroleum produced, galls.	11,689,761	12,323,951
Inspection fees,	\$22,548 68	11,730 66
Entered for consumption, ex-manufacturing, galls.	2,983,270	2,528,775
Entered for warehouse, galls.	8,706,491	9,795,216
Taken for consumption, galls.	4,437,709	4,398,315
Duty thereon	\$222,285 45	219,915 73
Exported, galls.	5,531,780	8,076,885
Remaining in Warehouse, gls Loss, and free entries for light-houses, galls.	1,165,654	543,631
		470,214

SUCCESS, OR GETTING ON IN LIFE.—Nothing is more common than to hear men complain that the chances of success lessen every day; that every avenue of business is overcrowded, and, unless a man be a perfect Hercules of talent, he is elbowed out of the way and prevented from "getting on" in life, to languish in obscurity and pine in neglect; to grow old, in short, before his time, and die at last of disappointment and heart-sickness. Undoubtedly there are many instances in which society is to blame, many sad instances of capacity overlooked, and talents slighted; but the complaint as a general thing, is false and foolish, and the evil is in the complainer and not in society. Men often miscalculate their own powers and mistake their line. The speech of a wealthy citizen, when asked how he made his money, is the answer to all such railers against society. "Sir," said he I understood my business and attended to it, and if I were poor again to-morrow, I could commence as an ashman and make a fortune if God spared me life and health to work." A knowledge of our own capacities, and fixed and steady aim, in short steadiness of purpose and steady consistent effort are the conditions of success, and almost invariably command it.

PLETHORA IN COMMERCIAL PURSUITS.—Commercial pursuits are attractive to the ambitious. They offer the hope of wealth, influence, ease, and a high social standing. Consequently, thousands of young men, who ought to remain in the country and cultivate the ground, enter the cities every year to engage in trade. There is an unnecessary multiplication of those who come between the producer and the consumer, adding nothing to the value of the commodity. It is not too much to say that a quarter of those now engaged in commerce, in our cities, could do the work which all do. Consequently, the consumer is obliged to support three quarters of those, who are thus leading an unproductive if not useless life. A large proportion of those in all kinds of commercial business are sitting idle behind their counters a great part of the day. Where they attend to fifty customers, they might as easily attend to two hundred. But, as they must be supported, it is necessary for them, somehow or other, to get as much profit out of their fifty customers as they would otherwise do out of more. Hence all the tricks of trade, the thousand deceptions practiced upon the ignorance of the purchaser, the arts of puffing, the various devices to attract buyers; which, when not absolutely dishonest, are at least unworthy and degrading.

CREDIT OR CASH BUSINESS.—In giving credit, there should be caution without mistrust; and when debts are contracted with parties that become embarrassed in their circumstances, it is often of great importance for the creditor to be indulgent without negligence, and firm without rigor. When a tradesman is in the habit of giving credit to any extent, and his capital is limited, it follows of necessity, that he must also take credit himself. Here we see the evil of the system. To preserve his own character, he must, of course, make good his payments on the very day whereon they become due; whereas, his customers only pay their debts when it suits them, and very frequently not at all!

JOHN TURNER & CO.,

Manufacturers, Importers and Wholesale Dealers in

BOOTS AND SHOES,

CORNER FRONT AND BAY STREETS,

TORONTO, ONT.

JOHN TURNER.

J. J. TOLFREE.

SESSIONS, COOPER & SMITH,

Manufacturers, Importers and Wholesale Dealers in

BOOTS AND SHOES,

36, 38 & 40 FRONT STREET WEST,

TORONTO, ONT.

JAMES COOPER.

J. C. SMITH.

ROSSIN HOUSE,

TORONTO.



All the Rooms have high ceilings, are large and well ventilated, and arranged in suits for Families or Parties.

THE COOLEST SUMMER HOUSE IN CANADA, and heated by steam in Winter. An Elevator is to be added, and the House entirely refurnished the coming year.

G. P. SHEARS, - - - Proprietor.

PUBLIC ACCOUNTS, DOMINION OF CANADA.

Statement of the Receipts and Payments of Canada from all sources for the year ended 30th June, 1872.

RECEIPTS.	AMOUNT.	TOTAL.	EXPENDITURES.	AMOUNT.	TOTAL.
CONSOLIDATED FUND.		\$ cts.	CONSOLIDATED FUND.	\$ cts.	\$ cts.
Customs	12,787,982 02		Interest on Public Debt	5,257,220 64	
Excise	4,735,651 65		Charges of Management	293,622 51	
Post Office	692,574 98		Sinking Fund	470,606 67	
Public Works	1,211,729 08		Premium, Discount and Exchange	52,880 54	
Bill Stamps	191,918 37		Civil Government	663,189 43	
Casual	18,767 55		Administration of Justice	346,847 55	
Ordinance Lands	54,043 00		Police	37,281 24	
Interest on Investments	488,041 54		Penitentiaries	205,111 23	
Bank Imposts	7,068 56		Legislation	393,963 89	
Fines and Forfeitures including Seizures	48,333 67		Arts, Agricultural and Statistics	53,296 22	
Premium, Discount and Exchange	24,077 64		Census	6,411 00	
Silver Discount	66 15		Emigration and Quarantine	217,604 68	
Mariners' Fund	33,741 79		Marine Hospitals	128,966 68	
Marine Hospitals	4,314 50		Pensions	44,586 16	
Harbour Police	25,744 51		Superannuation Fund	62,251 42	
Emigration	15,361 50		Militia and Enrolled Force	38,842 81	
Steamboat Inspection	10,860 58		Ocean and River Steam Service	1,654,255 34	
Fisheries	10,458 00		Fisheries	424,013 44	
Cullers	76,665 79		Lighthouse and Coast Service	93,325 18	
Militia	38,966 54		Steamboat Inspection	345,683 58	
Penitentiaries	108,132 05		Public Works and Buildings	85 00	
Sundry Special Receipts	4,159 50		North West Territory	865,563 56	
Sales, Public Works	2,470 00		Culling Timber	200,519 81	
Lighthouse and Coast Service	4,040 76		Subsidies to Provinces	65,097 26	
Harbour Improvements	2,318 80		Miscellaneous	2,930,113 10	
Canada Gazette	982 22		Charges on Revenue:—	88,356 81	
Superannuation Fund	53,213 80		Customs	528,735 62	
Discount on Seigniorial Indemnity to Townships	16,350 69		Excise	142,782 09	
North West Territory Transport Service	46,178 44		Post Office	929,609 33	
		20,714,813 68	Public Works	1,005,443 08	
			Minor Revenues	39,369 95	
					17,580,468 82
LOANS.			REDEMPTION.		
Stock	839,369 09		Redemption	1,324,563 93	
Dominion Notes	684,654 23		Savings Banks	1,064,715 36	
Savings Bank	1,747,299 23	3,291,322 55			2,409,279 20
OPEN ACCOUNTS.			OPEN ACCOUNTS.		
Consolidated Fund Investment Account	1,071,979 99		Investments	519,169 62	
			Bank of Montreal Advance Account	797,096 79	

CHILDS & HAMILTON,

Succeeded by WM. B. HAMILTON.

Manufacturers and Wholesale Dealers in

BOOTS & SHOES,

FRONT STREET EAST,

TORONTO - - - - - ONTARIO.

HODGETTS & CHARLES,

2182

EXCHANGE BROKERS

AND GENERAL AGENTS,

No. 65 KING STREET WEST,

WM. HODGETTS.

TORONTO.

W. F. CHARLES.

LAIRD'S GALLERY of ART

79 KING STREET WEST, TORONTO.

Mirrors, Mirrors, Mirrors!!

All Sizes, best British and French Plate. A large Stock always on Hand.

Importers of Engravings and Chromos, and Manufacturer of

PICTURE FRAMES.

SAVINGS BANK

519,160 62
797,090 79

OPEN ACCOUNTS.

Investments
Bank of Montreal Advance Account.....

SAVINGS BANK

OPEN ACCOUNTS.

Consolidated Fund Investment
Account..... 1,071,979 99

PUBLIC ACCOUNTS, DOMINION OF CANADA, (CONCLUDED.)

Statement of the Receipts and Payments of Canada from all sources, for the Year ended 30th June, 1872.—Concluded.

RECEIPTS.		AMOUNT.		TOTAL.		EXPENDITURE.		AMOUNT.		TOTAL.	
OPEN ACCOUNTS.		\$	cts.	\$	cts.	OPEN ACCOUNTS.		\$	cts.	\$	cts.
Bank of Montreal Advance Account.....		51,133	31			Intercolonial Railway.....		5,039,063	58		
Great Western Railway Settlement Account.....		692,058	67			Opening of North West Territory.....		392,340	34		
Ontario and Quebec Special Account.....		35,361	00			North West Territory Expeditionary Force.....		83,250	61		
Ontario and Quebec Subsidy Account.....		1,726,330	34			Province of Canada Debt Account.....		1,622	68		
Province of Ontario Debt Account.....		89,258	89			Ontario and Quebec Special Account.....		14,366	28		
Do. Quebec do.....		30,282	82			Province of Ontario Debt Account.....		1,120,513	44		
Indian Fund.....		269,551	15			Province of Quebec Debt Account.....		893,617	95		
Widows' Pensions and Uncommuted Stipends, Upper and Lower Canada.....		1,947	28			Do. New Brunswick do.....		5,500	06		
Copyright Duty.....		491	87			Indians.....		189,695	09		
Military Property.....		4,312	64			Widows' Pensions and Uncommuted Stipends, Upper and Lower Canada.....		4,833	67		
Bank of Upper Canada Liquidation Account.....		79,763	95			Copyright Duties.....		526	73		
Unpaid Dividends.....		5,224	70			Municipalities Fund, Ontario.....		20,488	79		
North West Territory Expeditionary Force.....		29	12			Bank of Upper Canada Advance Account.....		22,328	42		
Province of British Columbia.....		45,676	34			Other Public Works.....		590,463	29		
Bank of Montreal Intercolonial Railway Construction account.....		1,644,691	00			Pacific Railway.....		489,428	16		
Imperial Fortification special account.....		5,100	00			Province of British Columbia.....		320,461	37		
Mutual Fire Insurance Co.....		16,666	67			Bank of Montreal Special Deposit account.....		600,000	00		
Indians, Manitoba.....		41,834	79			Royal Canadian Bank Special Account.....		70,000	00		
				29,817,829	97	Quebec Bank Special Account.....		200,000	10		
Balance due by Sundry Banking Account, 1871.....	6,558,691	46				Bank of Commerce Special Account.....		16,666	67		
Of do to do.....	38,471	09				Stationery Office Stock Account.....		736	28		
Less Balance due by Sundry Banking Accounts, '72.....				6,520,222	37	Bank of Toronto Special Account.....		80,000	00		
				5,927,789	00	Indians, Manitoba.....		58,761	95		
Amounts of Profits on Silver operations, 1870-71....		14,950	45			Indians, British Columbia.....		556	95		
Do. erroneously charged Consolidated Fund in 1870-71.....		482	59							31,321,164	58
Do. do. on account of Seigniorial Indemnity.....		65	49			Amount credited Baring, Bros. & Co., Suspense account.....		4,556	17		
				31,325,768	78	Amounts erroneously credited in 1870-71.....		49	03		
										31,325,768	78

WILLIAM THOMSON,

JOHN BURNS.

THOMSON & BURNS,

Wholesale

Hardware & Earthenware Merchants

18 & 20 FRONT ST. WEST, TORONTO.

HARDWARE DEPARTMENT.

Heavy Hardware, Builders Hardware, Axes, Edge Tools, Spades and Shovels, Agricultural Implements, Rogers' and other makes of Cutlery. Britannia, Nickel and Electro Goods. Stationery, Fancy Goods, Smallwares.

EARTHENWARE DEPARTMENT.

White Granite, Printed, Painted and C. C. Goods.

CHINA—Gilt and Fancy.

GLASSWARE—Cut, Pressed and Fancy. Lamps, Chandeliers, Lamp Fixtures, etc., etc.

MAURICE CUVILLIER.

CHAS. H. WALTERS.

CUVILLIER & Co.,

44 ST. SACRAMENT STREET,
MONTREAL.

IMPORTERS AND

WHOLESALE GROCERS

Particular attention given to Country Orders.

FINCH'S

LARGE

THE ROYAL
TIGER

STYLE,

STOCK

FASHION,

CHOICE,

FIT,



GOODS. ~~FINCH'S~~ FIRST-CLASS.

CLOTHING HOUSE.

4, 6 & 8 King Street East, Toronto, Ontario.

W. S. FINCH'S DOMINION LAND OFFICE,
6 KING STREET EAST, TORONTO.

Real Estate, Houses and Lands Bought, Sold, Rented or Exchanged.

Insurance, Commision, Patents General Agency.

PUBLIC ACCOUNTS, ONTARIO.

No. 1.—The Hon. Adam Crooks, Treasurer, in account with the Province Of Ontario, for the year ending December 31, 1872.

1871		Dr.	\$	c.	1872		Cr.	\$	c.
Dec. 31	Balance		172,985	84	Dec. 31	Total payments		2,220,742	57
1872						Special Deposit		2,160,000	00
Dec. 31	Total receipts		3,060,747	97		Balance		352,991	24
	Withdrawn from Special Deposit		1,500,000	00					
	Total		4,733,733	81		Total		4,733,733	81

No. 2.—Statement of the entire Receipts and Payments of the Province of Ontario, for the year ending December 31, 1872.

RECEIPTS.		\$	c.	PAYMENTS.		\$	c.
Dominion of Canada		1,075,361	00	Civil Government		142,218	85
Municipalities Fund		141,850	86	Colonization Roads		75,799	19
Common School Lands		80,967	47	Legislation		99,559	42
Grammar School Lands Sales		12,356	03	Administration of Justice		191,647	66
Crown Lands Sales		143,168	98	Lunatic and other Asylums maintenance		186,857	34
Woods and Forests		903,952	19	Reformatory, Penetanguishene, maintenance		23,624	58
Mines, casual fees, &c		69,287	44	Immigration		57,750	49
Suspense Account		35,780	55	Agriculture and Mechanics' Institutes		79,762	10
Municipal Loan Fund		50,179	16	Hospitals and Charities		42,100	00
Interest on Investments		221,737	95	Literary and Scientific Institutions		1,850	00
Licences		75,355	96	Education		421,703	63
Casual Revenue		26,776	99	Charges on Revenue		128,716	50
Algebra Taxes		7,685	27	Miscellaneous		24,836	21
Law Stamps		87,165	88	College of Technology, maintenance		4,285	97
Education Department		53,797	58	Public Works and Buildings		266,764	95
Reformatory, Penetanguishene		2,636	28	Arbitration		1,193	40
Lunatic Asylum, Toronto		14,439	45	Stationery		3,157	50
Lunatic Asylum, London		3,367	45	Railway Fund		372,786	00
Lunatic Asylum, Rockwood		1,187	43	Municipalities Funds		71,703	25
Deaf and Dumb Institution		3,215	89	Land Improvement Fund		24,195	63
Institution for the Blind		549	16				
Total		3,060,747	97			2,220,742	57

WEBER & CO.,

MANUFACTURERS OF

Grand Square & Upright Piano-Fortes.

Factory and Warerooms, Cor. Princess and Ontario Sts.,
KINGSTON, ONT.

First Prize and Diploma Provincial Exhibition, 1871. Two First Prizes at Hamilton, 1872;
also Two First Prizes at Montreal, 1873.

Responsible Agents wanted in all unrepresented counties of the Dominion.

J. MUCKLESTON & Co.,
HARDWARE MERCHANTS,
PRINCESS STREET, KINGSTON, ONT.

AGENTS FOR

Keystone Portable Forge Company. Huffer's Improved Patent Spring Blind Hinge. Salem
Window Shade Roller. Oswego Cement and Water Lime.

[J. MUCKLESTON.

W. MARSHALL.

WHITE & BETTS,

WHOLESALE

DRUGGISTS

AND IMPORTERS.

Proprietors of the Kingston Oil Stores.

KINGSTON, - - - ONTARIO

PUBLIC ACCOUNTS, QUEBEC.

No. 1—*The Hon. J. G. Robertson, Treasurer, in account with the Province of Quebec, for fiscal year ended June 30, 1872.*

	Dr.	\$	c.		Cr.	\$	c.
1871. June 30, Balance		659,085	33	1872. June 30. Total payments	\$1,754,507	19	
1872. June 30. Total receipts		1,745,459	54	Less—Warrants unpaid	28,821	96	
				Balance			1,725,685
							23
							679,809
							84
Total		2,405,494	87	Total			2,405,494
							87

No. 2—*Statement of Receipts and Payments of the Province of Quebec, from all sources, during fiscal year ended June 30, 1872.*

RECEIPTS.	\$	c.	PAYMENTS.	\$	c.
Dominion of Canada, on account	800,000	00	Legislation	155,971	60
Crown Lands Department	564,799	20	Civil Government	132,455	20
Law Stamps	103,808	27	Administration of Justice	2,22,968	89
Registration stamps	14,606	48	Police	45,404	82
Inland Revenue Collectors' Licenses	116,048	74	Reformatory Prison St. Vincent de Paul, Maintenance	20,839	68
Law Fees, exclusive of Stamps	6,238	10	Prison Inspection	3,376	67
Educational Receipts	10,636	19	Literary and Scientific Institutions	3,600	00
Public Works: rent	120	00	Arts and Manufactures	3,000	00
Casual Revenue	1,428	67	Agriculture	59,645	90
Reformatory St. Vincent de Paul	4,078	73	Immigration	19,894	28
St. John's Lunatic Asylum	301	50	Colonization	252,573	87
Building and Jury Fund, exclusive of Stamps	13,877	38	Public Works and Buildings	97,411	82
Montreal Court House, exclusive of Stamps	2,677	74	Charities	176,271	97
Municipal Loan Fund	20,303	57	Registration Service, through Crown Lands	20,000	00
Quebec Fire Loan	1,450	52	Surveys	29,000	00
Official Gazette	15,840	91	General Expenditure " " "	48,983	30
Printing of the Laws	512	32	Official Gazette	7,912	24
Interest	28,774	86	Municipalities Fund	2,408	00
Administration of Justice	5,336	98	Registration under Constitutional Act	4,108	06
Beauport Lunatic Asylum	380	00	Miscellaneous	7,774	86
Fees on Private Bills	3,370	65	Seed Grain Loan	28,050	00
Dorchester Bridge Loan	675	00	Licenses, Stamps, &c.	4,123	21
Seed Grain Loan	20,300	00	Disbursements by Sheriffs	7,526	75
Refunds	10,783	77	Collection Licenses	12,151	74
			Tavern Licenses paid to Municipalities	3,340	80
			Warrants outstanding 30th June, 1871	15,623	71
Total	1,746,459	54	Total	1,754,507	19

MAMMOTH FACTORIES.

A. B. EDDY,

HULL, PROVINCE QUEBEC.

MANUFACTURER AND WHOLESALE DEALER IN

L U M B E R,

Tongued and Groved Flooring,
SASH DOORS, BLINDS & MOULDINGS,

IN EVERY VARIETY.

Pails, Tubs, Zinc Wash - Boards,
Telegraph and Parlor Matches,
Novelty Butter Tubs, &c., &c., &c.

The Subscriber invites the attention of the Trade, Jobbers and Builders, to his unequalled facilities for executing orders in any or all of the above branches of manufacture.

Wholesale Orders only Received at the Factories for

Matches or Wooden - Ware.

PUBLIC ACCOUNTS, NOVA SCOTIA.

No. 1.—The Hon. W. Annand, Treasurer, in account with the Province of Nova Scotia, for the year ending December 31, 1872.

1872.	Dr.	\$	c.	1871.	Cr.	\$	c.
Dec. 31.	Total Receipts		754,336	41	Dec. 31. Balance		9,295 00
					1872.		
				Dec. 31. Total Payments		706,125	60
				Balance			39,925 41
	Total		754,336	41	Total		754,336 41

No. 2.—Statement of the entire Receipts and Payments of the Province of Nova Scotia, for the year ending December 31, 1872.

RECEIPTS.		\$	c.	PAYMENTS.		\$	c.
Dominion of Canada:				Advances and Contingencies		1,559	87
Subsidy	\$561,473 48			Coroner's Inquests		1,922	51
Immigration	10,000 00	571,473	48	Criminal Prosecutions		1,152	60
Advances refunded			3,142	00	Crown Land Department	26,400	00
Crown Land Department, for land sold		52,592	75	Education	180,000	00	
Crown Land Department, Miscellaneous			1,177	22	Immigration	3,202	51
Hospital for Insane		27,111	19	Legislative Expenses	40,640	03	
Local Works			29	50	Local Works	60,000	00
Mines		25,933	46	Mines	10,000	00	
Interest		3,080	37	Miscellaneous Expenses	17,184	53	
Fees, &c., Provincial Secretary's Office			938	78	Poor's Asylum and Transient Poor	44,490	07
Marriage Licences		3,826	42	Provincial and City Hospital	4,000	00	
Private Bills			880	00	Public Printing	7,189	07
Trespasses			335	00	Salaries to Officers of Government	21,783	34
Royalty on Coal		56,446	96	Steamboats, Packets and Ferries	13,268	65	
Railway Damages		6,418	59	Railway Damages (Pictou Railway)	39	65	
Searches, Crown Land Office			34	69	Lunatic Asylum	30,000	00
					Blind Asylum	1,000	00
					Navigation Securities	9,647	23
					Agriculture	7,500	00
					Road Service	225,144	94
Total		754,336	41	Total		706,125	00

A. H. BALDWIN,

PROPRIETOR OF THE

BALDWIN IRON MINES,

HULL, Province Quebec,

DEALER AND SHIPPER IN

MAGNETIC IRON ORES,

—AND—

Manufacturer of Mill and other machinery.

OTTAWA, ONT.

A. H. BALDWIN,

MANUFACTURER OF

SAWN LUMBER, LATHS

Dressed Lumber, Etc.,

CHAUDIERE SAW MILLS,

OTTAWA, ONTARIO.

PUBLIC ACCOUNTS, NEW BRUNSWICK.

No. 1.—The Receiver-General in account with the Province of New Brunswick for fiscal year ending October 31, 1872.

1871	Dr.	\$	c.	1872.	Cr.	\$	c.
Oct. 31. Balance		95,734	13	Oct. 31. Total Payments		558,501	68
1872.				Balance		123,337	05
Oct. 31. Total Receipts		586,104	60	Total		681,838	73
Total		681,838	73			681,838	73

No. 2.—Statement of Entire Receipts and Payments of Province of New Brunswick, for fiscal year ending October 31, 1872.

RECEIPTS.	\$	c.	PAYMENTS.	\$	c.
Dominion of Canada, yearly subsidy	355,111	20	Executive Government	22,922	00
Export Duty	67,116	38	Legislature	20,081	00
Casual and Territorial Revenue	75,728	55	University of New Brunswick	8,544	48
Supreme Court Fees	1,600	00	Immigration	20,900	00
Fees, Provincial Secretary's Office	6,360	97	Lunatic Asylum	25,000	00
Refund amounts loaned to Counties for Schools	21,314	35	Public Health	7,541	29
Grant for Immigration	10,000	00	Pensions	180	00
Claim for Railway Iron	45,157	05	Auditor-General	1,450	00
Interest on Commercial Bank Liability	1,465	39	Agriculture	12,975	78
Lunatic Asylum	1,160	00	Judicial	10,325	87
Miscellaneous	1,156	71	Education	120,566	08
Total	586,104	60	Elections	1,883	35
			Public Printing	9,031	48
			Contingencies, &c., &c.	11,712	14
			Public Works	181,481	37
			Surveys and Government Inspections, &c.	3,974	80
			Registry Marriage Certificates	1,061	60
			Miscellaneous	2,110	00
			Mines	6,000	00
			Unforeseen Expenses	2,628	04
			Old Appropriations	3,650	24
			Advances	47,965	65
			Special Expenditure	27,577	51
Total	586,104	60	Total	558,501	68



THE DOMINION ORGAN CO.,
BOWMANVILLE.

This Company has been established to supply a first-class Instrument of Home Manufacture, and at much

Lower Prices than Foreign Make.

TESTIMONIAL FROM ROSA D'ERINA.
To the Managers Dominion Organ Co.

BOWMANVILLE, Dec. 22, 1873.

GENTLEMEN,—I have much pleasure in testifying to the excellent qualities of the Organ supplied by you at my concert last Saturday evening. The tone is sweet and powerful, and the combination of stops most admirable. I am sure your instruments will find favour in churches, as they are singularly adapted for Sacred Music. Wishing you every success, and that the public may patronize native manufacture, I remain, gentlemen, very respectfully,

ROSA D'ERINA.

TESTIMONIAL FROM JOHN CAMIDGE, MUS. DOC., CANTUAR, ENGLAND.

Managers Dominion Organ Co.

BOWMANVILLE, Dec. 24, 1873.

GENTLEMEN,—I like to play on your Organs, the tone is so sweet and steady, and the workmanship and finish excellent in every particular; equal, if not superior, to any I have ever heard. Hoping they will meet with public appreciation,

JOHN CAMIDGE.

All Instruments Warranted for Five Years.

Agents Wanted.

H. O'HARA, PRESIDENT.

A. M. DARLEY, MANAGER.

J. A. MATHEWSON,

IMPORTER AND

WHOLESALE GROCER,

202 MCGILL STREET,

MONTREAL.

A large and carefully assorted stock of choice selected Green, Black and Uncoloured Japan Teas, in usual variety of packages; also a full assortment of the requisites for a General Grocery Business.

DR. CARSON'S
MEDICINES,

ESPECIALLY HIS

STOMACH & CONSTIPATION BITTERS,

Are unsurpassed as remedies for the various diseases which they profess to cure. The increasing demand for them is ample proof of their efficacy.

WHITBY, ONTARIO.

ONTARIO CROWN LANDS.

We gather from the report of the Commissioner, Hon. R. W. Scott, the following particulars in regard to the transactions of the Ontario Crown Lands Department, during the year ending 31st December, 1872:—

LAND SALES.—There were sold during the year 113,623 acres of Crown Lands. The sales amount to \$138,436 42, and the collections to \$193,168 98.

There were sold of the Common School Lands 2,068 acres. The sales amount to \$12,341 42, and the collections to \$80,967 47.

There were sold of the Grammar School Lands 3,906 acres. The sales amount to \$5,535 47, and the collections to \$12,356 03.

There were sold of the Clergy Lands 16,100 acres. The sales amount to \$28,757 61, and the collections to \$121,313 07.

FREE GRANTS.—There are now open for location under the "Free Grants and Homestead Act of 1866" 77 Townships, exclusive of the Island of St. Joseph, which has been withdrawn from the operation of the Act. Eighteen of these Townships were opened for location in 1872. Eight hundred and seventy-five locations were made during the year on 115,065 acres of land; 2,268 were sold to 97 locatees during the same period. One hundred and fifty-eight locations made during the year 1871 were cancelled in 1872, as the locatees failed to take possession, and the lots were re-located to other applicants.

WOODS AND FORESTS.—The total accrual for the year of timber dues, ground rent, and incidental bo-

nuses, is \$659,155 91, exclusive of the sale of timber berths in October. The total collection for the year of timber dues, ground rent, and incidental bonuses, is \$566,142 59, to which may be added \$101,463 37, being payments made in December, 1871, too late to be included in collections of that year, making a total collection of \$667,605 96, irrespective of the sale of October. A marked feature of the year in connection with this branch of the Department is the sale of timber berths on the north shore of Lake Huron, which was held on the 15th and 16th October, when 5,931 square miles were disposed of, realizing as bonus \$592,601 50, and ground rent \$19,064, making a total of \$602,665 50, being an average bonus of \$117 97 per mile; several parties who purchased have not, however, complied with the conditions of sale, in consequence of which 586½ square miles of the area offered still remain at the disposal of the Department.

MINERAL LANDS.—The demand for mineral lands, on the north shore of Lake Superior, during the year, has resulted in the sale of 63,046 acres in the unsurveyed portions of the territory. In the surveyed townships, in the district of Thunder Bay, the number of acres of mineral lands sold are as follows:—McTavish, 11,687; McGregor, 20,244; McIntyre, 14,685; Neebing, 3,464; Palpoonge, 6,488; Blako, 13,262; total, 69,230. In the unsurveyed territory, 62,078. Total area patented, 131,308 acres. On Lakes Shebandowan and Kasibowie 5,362.29 acres were sold, and the patents for those lands are in course of preparation.

ONTARIO MINING REPORTS.

LAKE SUPERIOR MINING DIVISION.—Mr. E. B. Borton, Mining Inspector, Lake Superior Mining Division, in his report for 1872, says:—

At the Beck or Silver Harbor Mine, operations have for the present been suspended. The ore obtained from that mine last winter proved to be poor, and the prospects in depth are not encouraging.

In my last year's report I spoke hopefully of 3 A. The greater part of the past summer has been spent by the parties interested in organizing a company to develop and work it. In the meantime, the appearance of the vein is reported to be very encouraging.

A company has been formed to carry on mining operations at Jarvis Island. This is a more promising location than many others on which more or less money has been expended during the past summer. Two shafts are in course of being sunk in the vein.

Silver Islet Mine is said to be rich as ever at the depth of one hundred and eighty feet. The out-put for the month of October considerably exceeds the average.

I have visited the "Gold Region" in the vicinity

of Jack Fish Lake. This lake is situated quite a short distance on the other side of the Height of Land, being not above twelve miles in a straight line from Shebandowan Lake, which is on this side the water shed. The only vein on which any mining has been done is that first discovered.

The vein is situated in a sort of slate ore of the Huronian series of rocks. Its course or bearing is north-east and south-west or thereabouts, and it dips to the north at an angle of 80° with the horizon. The opening or "stope" on the vein is about six fathoms in length, and appears to have been from nine to twelve feet in depth. Judging from what can be seen of the vein at the north-eastern extremity of the stope, it is a tolerably strong and regular vein—one, I should say, not unlikely to go down to some considerable depth. The width of the vein between what appears to me the true walls is about 5 ft. 2 in. This width, however, is not all ore or vein matter. First we have, on the north or hanging wall, a branch of ore 1 ft. 7 in. in width; then we have about 2 ft. 10 in. in width of slate, and, finally, another branch of ore reposing on the foot

UNION MACHINE WORKS.

PERKINS BROS.,

Manufacturers of Steam Engines, Mill and other Machinery,
DUKE STREET, - - - OTTAWA.

Western Canada Permanent Building & Savings Society.

CAPITAL, \$700,000. RESERVE FUND, \$150,000.

President.—HON. GEO. W. ALLAN.

Vice-President.—JNO. WORTHINGTON.

Money advanced on the Security of Real Estate.

SAVINGS BANK.

This Society receive Money on Deposit and allow interest at the rate of *Six per cent*; per annum. The whole assets of the Society invested in mortgages on Real Estate is held as security for Depositors.

WALTER S. LEE, Secy. & Treas.

HARRIS & CAMPBELL.

CABINET MAKERS

AND

UPHOLSTERERS,

WHOLESALE AND RETAIL.

Sussex Street, Near the Queen's Wharf,
OTTAWA.

LEAVENS, PARSON & CHEVRIER,

WHOLESALE DEALERS AND IMPORTERS OF

Lamps, Kerosene Fixtures, Glassware

COAL OIL, &C., &C.,

COR. SUSSEX AND YORK STREETS,

OTTAWA.

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PUBLIC ACCOUNTS, PRINCE EDWARD ISLAND.

REVENUE, 1872.		EXPENDITURE, 1872.	
		(Exclusive of amounts which would be assumed by Dominion.)	
	\$ c.		\$ c.
Impost Duties	304,377 48	Education	64,220 26
Public Lands	36,394 80	Road Service	18,658 19
Light and Anchorage Duty	3,072 37	Jails	1,936 98
Land Assessment	13,532 12	Supreme Court	10,085 08
Crown Lands	385 55	Less Judges' salaries	5,193 00
Rent Warren Farm	180 22	Legislation	4,842 08
Bal. Loan Act, 18 Vic., cap. 5	135 58	Lunatic Asylum	21,988 67
Post Office	10,000 00	Poor Asylum	5,105 44
Colonial Secretary's Fees	1,035 63	Agriculture	4,383 09
Registrar's Fees	2,314 74	Boards of Health	3,283 14
Prothonotary's Fees	1,614 93	Coroners' Inquests	585 48
Customs' Fees	162 76	Elections	690 76
Warehouse Fees	296 11	Paupers	3,318 73
Land Assessment Fees	15 25	Indians	2,846 28
Fees from Normal School	252 00	Subsidy Telegraph Co	485 00
License Duty	2,326 47	Colonial Building	2,750 00
Casual Interest on Bonds	5,815 74	Public Printing and Stationery	624 13
Wharfage	72 38	Salaries	8,548 79
Rent of Wharves	487 25	Board of Works	4,768 32
Interest, Savings Bank Account	2,559 49	Public Lands	96,405 88
Hire Steamer <i>Ora</i>	2,231 39	Miscellaneous	3,337 67
Fines, Penalties, Seizures	459 29		6,908 06
Sale Coin	6,880 33		
Miscellaneous	862 15		
Total	395,473 03	Total	257,386 94

ACTIVITY IS NOT ALWAYS ENERGY.—There are some men, whose failure to succeed in life is a problem to others, as well as themselves. They are industrious, prudent and economical; yet, after a long life of striving, old age finds them still poor. They complain of ill luck. They say fate is always against them. But the fact is, they miscarry because they have mistaken mere activity for energy. Confounding two things essentially different, they have supposed that if they were always busy they would be advancing their fortunes. They have forgotten that misdirected labor is but a waste of activity. The person who would succeed in life is like a marksman firing at a target; if his shots miss the mark, they are a waste of powder; to be of any service at all, they must tell in the bull's eye or near. So in the great game of life, what a man does must be made to count, or it had almost as well been left undone. The idle warrior, cut from a shingle, who fights the air on the top of a weather-cock, instead of being made to turn some machine commensurate with his strength, is not more worthless than the merely active man, who, though busy from sunrise to sunset, dissipates his labour on trifles, when he ought skillfully to concentrate it on some great end.

HOW TO PROSPER IN BUSINESS.—In the first place, make up your mind to accomplish whatever you undertake; decide upon some particular employment, and persevere in it. All difficulties are overcome by diligence and assiduity. Be not afraid to work with your own hands, and diligently too. "A cat in gloves catches no mice." Attend to your own business and never trust it to another. "A pot that belongs to many is ill stirred and worse boiled." Be frugal. "That which will not make a pot will make

a pot lid." Be abstemious. "Who dainties love shall beggars prove." Rise early. "The sleeping fox catches no poultry." Treat every one with respect and civility. "Everything is gained and nothing lost by courtesy." Good manners insure success. Never anticipate wealth from any other source than labour. "He who waits for dead men's shoes may have to go for a long time barefoot." And, above all things, "*Nil Desperandum*," for "Heaven helps those who help themselves." If you implicitly follow these precepts, nothing can hinder you from accumulating.

LONG-WINDED CREDITS.—Country merchants know better than we can tell them the utter folly of a long-winded credit business. Experience shows that hardly any rate of profit can atone for losses by bad debts. The embarrassment and anxiety incident to a wide-spread credit business is one of the inevitable misfortunes to which the unwise trader is subjected. Is it not well for parties who sell on indefinite time to consider the feasibility of adopting at least monthly payments, if not entirely the cash system? Of late there are numerous establishments doing an exclusive cash business, and it is not unfrequently claimed that the money due by the consumer to the credit-giving merchant finds its way into the cash store. The temptation of low prices has been too great to be resisted; and it may account in some degree for the extreme slowness which has characterized the collection of outstanding, that the small amount of money afloat in some localities has been absorbed by the cash establishments. This consideration, in addition to all others, should induce those who give extended credits to attempt a reform. A cash system for a retail business is the only true and safe one.

PARK'S COTTON MANUFACTURES.

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	\$	C.
....	64,220	96
....	18,658	18
....	1,036	98
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....	4,842	08
....	21,988	67
....	5,105	44
....	4,983	09
....	3,283	14
....	685	48
....	600	76
....	3,318	73
....	2,846	28
....	485	00
....	2,750	00
....	624	13
....	8,548	79
....	6,768	32
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COTTON YARNS :

White, Blue, Red and Orange.

CARPET WARP :

White and Dyed in all Colours.

Beam Warps for Woollen Mills.

GREY COTTONS.

All our goods are Warranted to be of the best quality, and none are genuine without our label or stamp.

WM. PARKS & SON,

ST. JOHN, N. B.

ALEXANDER SPENCE,

McGill Street, Montreal,

Agent for Quebec and Ontario.

wall, the width of which is about 9 in. The slate appears to me of the nature of what miners term a horse—that is, the mere accidental occurrence in the vein of a portion of the enclosing rock, which will probably die out in length and depth, and be replaced by the ore bearing gangue of the vein. The matrix or gangue of the vein consists chiefly of quartz of a white or reddish-white colour. The metallic contents, so far as visible, consist of iron pyrites, copper pyrites and galena. The lead and copper in the vein are not in quantity sufficient to be of any commercial value. I have been told that assays show that the ore taken from this vein contains gold and silver to the value of five hundred dollars per ton. If the vein would yield ore of an average quality in richness only a tithe of the above, this would be a most valuable mine.

Thirty-nine miners' licenses have been issued in 1872, as against twenty-four licenses in 1871, and eighteen licenses in 1870.

GOLD MINING IN MARMORA.

For some years the existence of large deposits of auriferous mispickel or pyrites have been known to those interested in the geological formations of this locality, the largest and richest veins being specially well defined on the 8th and 9th concessions of the Township of Marmora between 4 or 5 miles from the village bearing that name. Workings in these lodes have been carried on more or less extensively for the last three or four years, the results of which have to those persons practically acquainted with mining operations as carried on in countries now celebrated for their auriferous deposits, been of the most satisfactory character, the ores from the veins in this locality assayed by Dr. Chapman, Professor of Mines, in the Toronto University, Dr. Harrington of the Geological Survey, Montreal; Mr. Hoffman of the same Governmental Department; Professor Bell of Albert College, Belleville, and Prof. Hayes, of Boston, have yielded results sufficiently similar to establish the fact of the richness of the ore and the permanency of their gold bearing character, the average of a number of assays taken by these gentlemen has been about eighty dollars in gold to the ton of ore and in some cases has given the astonishing yield of £100 to the ton, from ore in which no visible gold could be detected by the magnifying glass.

These ores are largely mixed with sulphur and arsenic, which until lately have hindered the extraction of anything but the free gold, consequently really rich ores have been worked in this locality for some time with comparatively small profits. During the past year this difficulty has been entirely overcome and what has hitherto been looked upon as an obstructive element in these ores, will in future workings be a source of large profit. Professor Chapman who has high hopes of the future richness of these mines, has discovered a simple process

of separating and collecting the arsenic, getting rid of the sulphur and rendering the ore as capable of treatment, as if these substances had never been present, and instead of obtaining simply the free gold as formerly, from thirty to sixty dollars in gold from each ton of ore can now be extracted, with other materials obtained under the process sufficient to defray the entire expenses of working and treatment, in fact every part of the ore is converted into materials merchantable and valuable. A ton of ore worked under this process is estimated to yield a value over expenses of mining and treatment of at least thirty dollars. Two mills of large capacity are already erected in this locality, one by the Gatling Company and one by the Dean and Williams Company, both of which are supplied with twenty stamps, operated by steam power. A third mill also of large capacity is about to be erected on lot six by the Toronto Gold Mining Company who have been instrumental in testing and developing the Chapman process. This latter Company is controlled by practical business men; their project is endorsed by the highest mining authorities and judging from the results already obtained from the treatment of large quantities of the ore under this process during the past summer, the most sanguine hopes are entertained of success.

—The true merchant will thoroughly qualify himself for his business by a patient and systematic preparation, and will depend upon the regular operations of legitimate commerce for his profits, which though slow, are finally more sure and lasting than the fluctuating gains of speculation; that if misfortune and bankruptcy should fall upon him, he will meet them promptly and manfully, and not attempt to gain a few lingering, anxious days of credit, for himself by drawing his friends into the vortex of his ruin, and extending it to others, who may, unwittingly, continue to trust him. He will rather at once surrender into the hands his creditors shall choose to hold the trusts for them, all the property in his possession or power unencumbered by selfish stipulations for his own benefit, undiminished by any concealment, or by liens or transfers to favorites of any description.

DON'T FAIL SOON ENOUGH.—The trouble not unfrequently is, that those who fail do not fail soon enough. They have gone on from year to year wasting their assets in a vain attempt to buoy themselves up when in a sinking condition, and it is the secret of the poor dividends which estates have universally yielded, that the stoppage which was inevitable had not sooner taken place. It is better for themselves, better for their creditors, better for the whole community, that failures which *must* come, should come before assets dwindle, goods are sacrificed at reduced prices, and mercantile morality is outraged.

WILSON'S ADJUSTABLE CHAIR. THE NOVELTY OF THE AGE.

An ingenious piece of mechanism, which can be arranged
in

THIRTY POSITIONS,

AND CONVERTED INTO AN

Invalid, Parlour, Library, Reading, Writing, Reclining, Smoking, Student's Physician's and Dentist's Chair, or a Lounge, Bed and Child's Crib & Swing.

Circulars with explanatory diagrams sent free on application. Orders by mail or otherwise, receive prompt attention, and Chairs carefully and securely packed, shipped to any address on receipt of price.

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English and French Band Instruments,

OF EVERY DESCRIPTION.

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Sole Agents for Central Canada, DUNHAM & SONS & EMERSON Piano Fortes, and ESTEY & CO'S Organs.

WAREROOMS—No. 8 Spark Street,

Opposite Russell House.

OTTAWA.

AMES, HOLDEN & Co.,

Manufacturers of and Wholesale Dealers in

BOOTS & SHOES.

Nos. 596, 598, 600, 602, & 604 Craig St,

MONTREAL.

QUEBEC CROWN LANDS.

From the annual report of the Commissioner, Hon. J. O. Beaubien, we obtain the following particulars in regard to the operations of the Crown Lands Department of the Province of Quebec for the year ended 30th June, 1872:—

CROWN LANDS.—During the year there were 168,183 acres sold, for the sum of \$59,472.32 and on account of these and previous sales \$54,038.36 were collected. In the same period there were 119 lots, containing 11,212 acres in superficies located as Free Grants on certain Colonization Roads. In virtue of the 16th clause of the Act 32 Victoria, Chapter 14, 49,703 acres of land were reserved in favor of Colonization Societies.

CLERGY LANDS.—There were 6,409 acres of these lands sold during the past fiscal year, which, deducted from the 215,129 acres remaining for sale on the 1st July, 1870, leave 208,729 acres still to be disposed of. The price of the lands sold was \$5,745.37 and the collections amounted to \$9,580.10.

JESUITS' ESTATES.—The sum of \$20,836.27 was collected on account of these properties during the twelve months ended on the 30th June, 1872: the expenses, Agents' Commission and disbursements amounted to \$3,270.65.

CROWN DOMAIN.—The Crown Domain of the Province of Quebec yielded the sum of \$4,337.85, made up as follows: from Beach and Deep water lots \$2,254.47, Domain proper \$2,083.38. Cost of management \$425.91.

SEIGNIORY OF LAUZON.—The rents and dues collected in this Seigniorie amounted to \$9,859.06; the expenses of collection, &c., were \$1,152.91.

WOODS AND FORESTS.—Timber dues, bonuses and ground rents produced during the fiscal year, 1871-72 the sum of \$444,752.68.

GOLD MINES.—The issue of mining licences and fines imposed by the Inspector yielded the Department only \$34 the cost of maintenance of the police and the salary of the inspector for part of the year, amounted to \$2,791.24.

Tables are given shewing the number of acres of public lands of which possession has been resumed by the Crown by cancellation of sales and locations, on account of the failure of the holders to fulfil the conditions. They shew that from 1st July, 1859 to 30th June, 1869, the sales, &c., were cancelled, to the amount of 232,387 acres; and from 1st July, 1869, to 30th June, 1872, to the amount of 277,920 acres.

A statement is given, shewing the number acres granted to the "Societe Generale Forestiere de France." The whole amounts of 320,000 acres located in sixteen townships. Among the conditions of the grant are the following:—

1o. To establish on these lands, within the ten years following the 1st February 1872, sixteen hundred settlers and their families. 2o. To build, within the same space of time, 1,600 houses of wood of 20 feet by 16.

3o. Also within the same space of time, to clear at least 3,200 acres of land, to be kept in a good state of cultivation. 4o. To pay the price of these lands gradually, in proportion as the Society shall take possession of them, at the rate of 20 cents. an acre, and on the usual conditions. The Society is to establish on the said lands about two hundred settlers annually.

Another statement shews the quantities of land, amounting altogether to 197,954 acres, reserved for Colonization Societies, under the provisions of the Act 32 Vic. Chap. 14.

VACANT LANDS OF THE CROWN.

Under this head, the Commissioner reports as follows:—

The extent of public lands subdivided into farm lots, included the portion surveyed during the present year, amounting to 174,320 acres, forms a superficies of 5,894,018 acres now to be disposed of.

To this quantity should be added a part of the lands of Gaspé company called "The Gaspé Fishery and Coal Mining Company," comprising 122,375 acres, the repurchase of which has just been completed. Of this superficies 70,535 acres, situated as follows, 8,268 in the township of Newport county of Gaspé, 30,509 in the township of Cox, and 31,758 in that of Hamilton, county of Bonaventure, are subdivided into farm lots, and joined to the vacant Crown lands above mentioned, make up a total of 5,964,553 acres. The difference between 122,375 and 70,535 acres is covered by the Seigniorie of Pabos, which has not

yet been surveyed. This important territory the greater part of which has never been worked upon, borders in general upon the settlements along the coast of the Baie des Chaleurs, and owing to the financially embarrassed state in which the Company has for a long time been, and to the several law suits brought against it, has been literally sequestered, and has proved a serious obstacle to colonization, in raising as it were, a barrier between certain inhabited parts of the counties of Gaspé and Bonaventure, and the wild lands of the Crown, which could not be reached without first traversing this tract. The sale of these lands having been advertised in the OFFICIAL GAZETTE, to take place on the 9th July, and 9th and 24th October last, as the suit of the School Commissioners of the municipality of Cox, and at that of Messrs. Barclay and Routh, of London, hypothecary creditors of the same Company for a very consider-

ESTABLISHED 1818.

SAVAGE, LYMAN & CO.,

226 & 228 St. James Street, Montreal,

Have constantly in stock a very large and complete assortment of

CLOCKS, WATCHES, JEWELLERY,

SILVER & ELECTRO-PLATED WARES.

SOLE AGENTS FOR THE SALE OF


ULYSSE NARDIN'S, of Locle, FINE CHRONOMETERS & WATCHES.

Mons. Nardin obtained Medals at London, 1862; Paris, 1867; Vienna, 1873.

ALSO,

BRONZES, PARIAN MARBLE STATUETTES,

AND A LARGE ASSORTMENT OF FANCY GOODS.

 Designs for Presentation Plate, and every description of Jewellery made to order on the premises.
A. A. WILSON,

287 & 289 ST. PAUL STREET, CORNER ST. GABRIEL STREET,

MONTREAL.

HEAVY AND SHELF HARDWARE.

LARGE ASSORTMENT OF WOOD BENT STUFF,

Varnish, Paint, Oil, and Glass.

DOUBLE STOVES & COOKING STOVES,

Ten per cent. cheaper than any other House in the Trade.

able sum, amounting with interest to more than \$60,000; arrangements were made with the legal representatives of these gentlemen by which their claim was made over to the Government for the sum of £7,000 sterling.

In consequence, one of the officers of my department, L. L. Rivard, Esq., was instructed to attend these sales and there bid for these lands up to a certain price, which I had determined; and with the exception of a few lots, the lands of the Gaspé, Fishery and Coal Mining Company again form part of the domain of the Crown; and I have every reason to believe that when the matter is finally settled, the cost of acquiring these lands will be found not to have exceeded 50 cents per acre.

Among the tracts of land recently surveyed, there are several specially suitable for colonization; and, in the first place, particular mention should be made of the beautiful valley of the river Tikouabi, a tributary of Lake St. John, lately brought into notice by Mr. Horace Dumais, Provincial Land Surveyor which contains according to that gentleman's report, everything that is necessary for the formation and development of important and thriving agricultural settlements. Two new townships, Albabel and Normandin, have been laid out in this locality.

An exploration made last winter by Mr. Eugene Casgrain on the easterly shore of lake Temiscouata, in rear of the Seigniori of the same name, with a view to ascertain the value of the timber growing in this locality, confirmed the existence of one of the finest regions, that up to the present have been met with in the back country of the south shore of the lower St. Lawrence. The lands of this extensive territory, watered by the deep rivers and lakes Touladi and Squatouck, are covered with mixed timber of a fine growth and splendid sugaries. Unfortunately the pine timber has been taken off this land long ago. The soil is of superior quality, and the rivers that wind in these rich valleys, with some not very costly artificial works, would open a channel of interior navigation by which the head-waters of the river Trois Pistoles and Lake Temiscouata could be easily connected.

WOODS AND FORESTS.

The following statement shows the total revenue of timber dues, ground rents, bonuses, trespass and interest received, by the Woods and Forests branch since Confederation in each fiscal year, up to 31st June, 1872:—

	\$	cts.
1868.....	195,115	96
1869.....	331,751	12
1870.....	362,868	02
1871.....	406,480	57
1872.....	444,792	68

GOLD MINES.

The Inspector of Gold Mines, L. L. Rivard, reports as follows:—

As to mining operations they have been almost

null since last fall; nevertheless, the excavations in the alluvions have been continued by several miners, in the seigniori Rigaud Vaudreuil, and the result without being satisfactory as to profit, proves the abundant existence of the previous minerals, and thereby gives rise to the best hopes of success

Splendid specimens of auriferous quartz have been found in the River des Plantes, one of which, worth at least \$60 was recently sent to England to be tested.

Mr. Lockwood having established the fact that these mines cannot be worked at present, unless on a large scale and at great expense, is now in England engaged, it is said, in forming and organizing a powerful company with a large capital for the working of the quartz in this Division, and it is hoped that the company will be ready to begin operations shortly.

In a report recently addressed to the Commissioner of Crown Lands by J. A. Chicoine, Esq., of St. Hyacinthe, Immigration Agent, this gentleman speaking of the undoubted existence of auriferous deposits in the townships of Ditton, Emberton, Chesham, &c., writes as follows:

An old miner who has worked successively in California, Columbia and Montana, is now settled in the township of Chesham, on the South East slope of the Megantic mountain. He told me lately that he found the most encouraging appearances."

"Up to now he has had only time to explore, and is to begin operations next spring with 5 or 6 companions. The spot he has fixed upon for next spring's operations is about six miles from the settlements, on lot 6 in the 3rd range of Chesham, on the banks of one of the tributaries of the Riviere aux-Saumons."

BAD DEBTS.—No position in the world requires a greater amount of ability and prudence than that of the merchant. No profession demands closer attention and more constant supervision, and in none is there so large an amount of apprehension and anxiety. The career of the merchant is essentially a game of skill. Without ability it is almost impossible he should succeed, and without the strictest attention to details there is no hope of success. Yet how futile does it seem that a merchant should labor all the year round to accumulate profits, and find at the end of the year that the balance to his credit is greatly lessened by bad debts. He labors to no purpose for the extension of his business, if the result of increased exertions is counterbalanced by increased losses. There is no department of business which requires greater watchfulness, and none in which there is greater liability to failure, than in granting credits. The firm that continuously assumes hazardous accounts is certain to collapse. The experience has been, and always will be, that no matter how profitable may be the prices obtained, they will never compensate for improper risks. Besides the prospects of positive loss from weak accounts, the anxiety and increased exertion which they necessitate is most trying.

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Greenbacks and all Uncurrent Money bought and sold on most liberal terms. Commercial Paper discounted. Local Bank and other Stocks Bought and Sold. Interest allowed on deposits.

NOVA SCOTIA CROWN LANDS.

From the report of the Commissioner, Hon. E. P. Flynn, we gather the following particulars in regard to the operations of the Crown Lands Department of Nova Scotia during 1872:—

The amount paid into the Provincial Treasury during the year for crown lands was considerably in excess of that paid in 1871. The work of the department has increased very much during the last few years. In 1869 the number of grants issued were four hundred and five; in 1870, four hundred and eighty-eight; in 1871, five hundred and forty-six; and in 1872, six hundred and thirty-four, shewing the number issued in 1872 to be two hundred and thirty more than in 1869, and nearly one hundred more than in 1871. This is due to the fact that lumbering operations are now carried on more extensively than they have hitherto been, owing to the increased demand for that article of exportation.

The receipts and payment of the Department during 1872 were as follows:—

RECEIPTS.		\$	c.
Proceeds of Crown Lands.....		52,502	75
Received for Searches.....		34	69
Received for Trespassia.....		335	00
			<u>\$23,872 44</u>
PAYMENTS.			
Deputy Surveyors.....	16,496	35	
Petitioners on rejected petitions.....	5,348	03	
Surveyors' expenses.....	224	00	
Miscellaneous.....	1,684	35	
			<u>\$23,752 73</u>
Net proceeds.....		\$29,119	71

The applications to the Department during the year were for 126,788 acres, five islands, thirty-one water lots, and one town lot, and there were granted 136,712 acres, two islands, fifteen water lots, and twenty-seven town lots.

NOVA SCOTIA MINES.

In the annual report of the Commissioner of Mines and Works, Hon. Daniel Macdonald, we find the results of the operations of 1872 stated as follows:—

"It is gratifying to be enabled to report a large increase in the coal trade during the past year, resulting from the reduction of duty on coal in the United States, and the advance in price of iron and coal in Great Britain. There has also been an increased demand at Halifax for coal for steam ships, arising from the same causes. In several markets hitherto altogether supplied from Great Britain. Nova Scotia coal now sells at remunerative prices. In the year 1871, 595,418 tons of coal were sold; in the year 1872, 785,914 being an increase of 189,496 tons. Explorations for coal have been made in the Spring Hill region, Cumberland County, by the Exploration Company, Messrs. McFarlane, Livesey and others, proving beyond doubt, that on completion of the projected railways, it will become one of the most important mining districts in the province.

"Although the yield of gold per ton of quartz crushed, and the average earning per man employed in gold mining are larger than that of last year, yet there has been a decrease in the aggregate amount of gold obtained, in the number of men employed, and in the number of mines worked this year. This decrease is principally owing to the high price and scarcity of labor, and to other causes mentioned in the report of the Inspector of Mines. Gold mining during the past year has been chiefly confined to mines previously opened. A mine was opened at

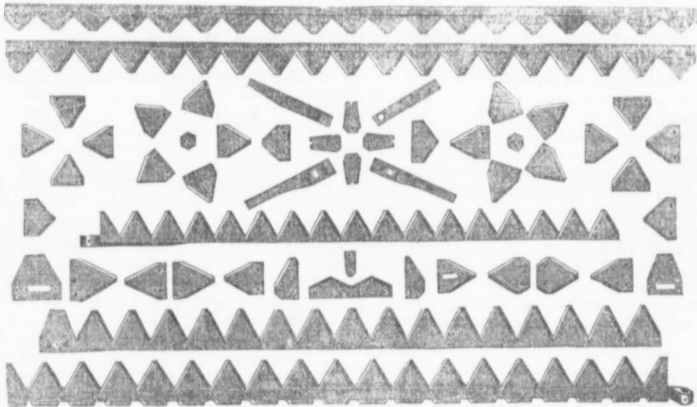
Harrigan Cove, and another at Shear's Point, both in the eastern part of Halifax county. The first mentioned is owned by Mr. Samuel Smith, who has placed a crusher of eight stamps and other appliances on the ground and is working his mine vigorously. From the appearance of many lodes exposed by a large amount of cross cutting and the returns from the crusher since December, it is expected that it will prove remunerative. The mine at Shear's Point has not been so fully prospected, but some quartz from it crushed at Mr. Smith's mill has yielded a good return. These are the only gold mines opened in new districts during the year.

"The same causes that have given an impetus to the coal trade have brought our iron ores into notice. Numerous licenses with the object of searching for iron ore have been issued, and extensive explorations have been made, in some instances successfully."

The Inspector, Mr. Henry S. Poole, gives the following as the summary of returns of the mineral produce of Nova Scotia, received by the Mines Department for 1872:—

Number of Mines.	Minerals.	Quantities.	Value.
25	Coal.....	tons	880,950
30	Gold (17,173 t. q.)	oz	15,079
2	Iron.....		6,000 ?
1	Barytes.....		250
1	Manganese.....		40
	Plaster.....		99,470
	Fireclay.....		527
			<u>\$1,409,530</u>
			<u>278,961</u>
			<u>2,680</u>
			<u>1,400</u>
			<u>89,523</u>

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ALL SAWS WARRANTED.



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COAL.

The Inspector of Mines, Mr. H. S. Poole, thinks a new era in the history of the coal trade has begun. He says:

"The mining record for the last six years tells of one unbroken series of efforts, on the part of the mine owners, to contend against the low prices and irregular demand consequent upon the close competition which has hitherto existed for the trade of a limited market. On looking over the yearly reports from the directors of the different corporations it may be seen that during that period not a single concern has paid a fair dividend on the capital expended. While many have merely paid working expenses, some have been even worked at a considerable loss. The endeavour having been either to force a trade, or to keep the mines open until the better times yearly expected would come.

"The increased demand has come, but not altogether from the quarter expected. Ever since the trade languished, on the abrogation of the reciprocity treaty with the United States, the operators have looked for a reduction of the heavy duty, which was then imposed on all bituminous coal imported into that country, as the means of restoring to them a profitable market for their coal. To some extent their hopes from this quarter have been realized. Yet, the quantity shipped during the year to the United States has not been so much as might have been expected, from a review of the increase that has yearly taken place, notwithstanding the late prohibitory duty.

"The unlimited market, which has been so unexpectedly opened to Nova Scotia, is in a great measure due to the state of the trade in Great Britain. While the British exports for the year 1872 have risen from 12,747,989 tons to 13,211,961 tons, or by 4 per cent., their value has increased from £6,246,133, to £10,443,920, or by more than 66 per cent. The rise in value has permitted our shippers to compete in markets on this continent from which by low prices they were hitherto excluded.

"Wages are now such, at some of the mines, that steady men have earned over \$80 per month for three months in succession; and all that they can reasonably ask, besides, is to have constant work the whole year through; the present rate of wages being the maximum that the prosperity of the trade can afford to pay. Anticipations are entertained that the business of next year will double that of the present, but there is really no ground on which such a calculation can possibly be based. The utmost capability of all the mines working under the most favorable circumstances is, I believe, not in excess of 1,100,000 tons; unless, indeed, a large importation of skilled labor can be speedily effected."

While the quantity of coal raised during the year was 880,950 tons, the quantity returned as sold, was 785,914 tons. The coal sold in 1871 and 1872 was

distributed as follows:—

	1871 Tons.	1872 Tons.
Sold for home consumption.....	149,629	199,886
Exported to neighboring Provinces	168,577	284,983
Exported to other countries.....	278,212	301,046
Total.....	596,418	785,914

GOLD.

In reference to the gold mining of 1872, the Inspector says:—

"Since the last report was written a complete change has taken place in the system of working the gold mines, and with the change there has been a great falling off in the number of men engaged, and a consequent decrease in the yield of gold. The change referred to is the almost total discontinuance from operating by companies and the introduction of the system of working the mines by tribute. Two or more practical working miners agree among themselves to take a mine, often one that an agent for a company has failed to work at a profit, for a term of six months or a year, with the understanding that they pay to the owners a percentage of the gold extracted. They then venture their time and money in the speculation, trusting by honesty, economy, and by faithful working, not only to make a fair day's wages, but also earn a return on their capital and time, adventured.

"The 'tribute system' has become, with but one or two exceptions, general in all the districts, and although it is attended by some disadvantages, it promises to lead to excellent results. Already it is shown that some of the leads abandoned by companies can, in the hands of tributers, working even under many difficulties, be wrought with profit and advantage.

"The great objection to tributing, as now conducted, is the desultory method it introduces. The backs of the leads are stripped, and the trenches thus made become reservoirs for water. No more timber than is absolutely necessary for the immediate safety of the mine is as a rule used, and in districts where the country rock is fissile, a crushing in of the walls sooner or later takes place.

"The great expense attendant upon the mining of the quartz has had much to do with the failures that have hitherto, with but few exceptions, followed all ventures in the gold fields.

"No manner of doubt, however, can be entertained that the treatment of the quartz after extraction is still crude and imperfect, and the results obtained in our mills are far behind those of other countries. Professor Hind, in his late report on the Renfrew, Oldham and Waverly Districts has ably treated on

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MONTREAL.

871	1872
ons.	Tons.
9,829	199,886
8,577	284,983
8,212	301,045
6,418	788,914

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these causes of failure, and has shown the practice of Colorado, California and Australia. In the methods of mining, the improvements that have taken place in other parts of the world, as for example in drilling and blasting, have not been here yet applied. Threemen may still be seen laboriously preparing a hole for an ordinary blast, using at least an inch and a quarter drill; while no stronger blasting material than black powder is consumed. Elsewhere small holes, single hand drills, and a powerful explosive, are coming into all but general use. To introduce this system here merely requires the impor-

tation of suitable material. Our miners are fully alive to the advantages to be gained by a reduction in the cost of blasting, and seconded by their wishes on the subject, I spoke to Mr. J. Stairs, who kindly undertook to make the necessary enquiries. He informs me that Duallin, made in Massachusetts, costs there \$1.20 per pound; while Dynamite, manufactured in England, can be retailed here for \$0.90 per pound. The English manufacturers say that an ounce of their strongest powder is equal to one pound of the best black blasting powder. The advantage of using this material is at once apparent."

The following table shows the details of the gold mining operations in Nova Scotia during 1872:—

DISTRICT.	Average men employed.	Crushing Mills employed.	Steam power.	Water Power.	Quartz, etc., Crushed.	Yield per Ton.		Gold from Alluvial Mines.		Total yield of Gold.		Maximum yield per ton.	Average yield per man for 12 months, at \$18.00 per oz.
						Tons.	oz. dwt. grs.	oz. dwt. grs.	oz. dwt. grs.	oz. dwt. grs.	\$ c.		
Stormont	14	3	1	2	543	.. 17 09	.....	472 00 11	4 01 18	623 71		
Wine Harbour	28	5	4	1	2,309	1 02 06	.....	2,572 10 18	7 17 00	1,699 70		
Sherbrooke	123	12	9	3	5,323	.. 15 17	41 00 00	4,188 09 21	4 01 18	628 27			
Tangier	33	4	3	1	1,622	.. 19 05	.....	829 08 15	2 19 16	464 74		
Montagu	20	3	3	.....	683	.. 12 12	.....	1,773 10 06	14 00 00	1,658 95		
Waverley	19	3	2	1	1,761	.. 11 21	.....	1,047 07 00	1 03 18	1,020 42		
Oldham	28	3	1	2	793	1 05 14	.....	1,014 10 14	9 04 18	699 95		
Renfrew	18	5	2	3	855	.. 07 13	.....	323 03 08	2 12 10	332 00		
Uniacque	6	4	3	1	364	.. 13 07	.....	241 10 00	8 14 17	743 08		
Caribou	7	2	1	1	368	.. 11 09	.....	209 15 00	2 17 08	552 35		
Unproclaimed and other Districts.....	18	9	5	4	2,552	.. 02 13	73 11 06	402 00 13	.. 11 13	413 16			
Total, 1872	314	53	34	19	17,173	.. 15 06	114 11 06	13,095 07 06	14 00 00	771 18			
Total, 1871 ...	532	53	35	18	31,387	.. 12 09	11 12 07	19,227 07 04	24 04 11	668 96			

—The Ladder of Fortune has been thus well described:—"The first step is faith, and without this none can safely rise, the second, industry; the third, perseverance; the fourth, temperance; the fifth, probity; and the sixth, independence; having obtained this high position, one step more has to be acquired, which is experience—the only true knowledge of life, and then the summit of the ladder is surely reached." Young men, the ladder of fortune can be mounted by all of you, if you learn the moral of the above maxims.

ORIGIN OF AUCTIONS.—The name "Auction," as well as the thing, comes originally from the Romans, who, during their various propensities established the custom of selling military spoils with no more ceremony than that of merely sticking a spear in the ground, under which the sales immediately took place; and as each bidder increased his bidding on the one before him, the descriptive appellation of *auction*, an increase, was given to them.

GIDEON LEE, spent his last moments in a dying charge to his sons, in which he enjoined them always to "fill up the measure of time." "Be" said he "always employed profitably in doing good, in building up; aim to promote the good of yourselves and of society; no one can do much good without doing some harm, but you will do less harm by striving to do good; be industrious, be honest.

BANKRUPT.—Few words have so remarkable a history as the familiar word *bankrupt*. The money changers of Italy had, it is said, benches or stalls in the bourse or exchange, in former times, and at these they conducted their ordinary business. When any of them fell back in the world and became insolvent, his bench was broken, and the name of "broken bench," or *banco rotto* was given to him. When the word was adopted into English, it was nearer the Italian than it now is, being "banker-out" instead of bankrupt.

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Also in stock, Coffee Mills, Letter Presses and Warehouse Trucks.

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ring 1872:—

num d n.	Average yield for 12 months, at \$18.50 per oz.
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00	1,099 70
18	628 27
16	464 74
00	1,658 95
18	1,020 42
18	669 96
10	332 00
17	743 08
08	552 35
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DOMINION LEGISLATION—1873.

In the session of the Parliament of the Dominion of Canada, begun at Ottawa on the 5th March, and closed by prorogation on the 13th August, 1873, one hundred and twenty-six bills became law. We present an abstract of the more important statutes, and those possessed of special interest to the commercial community.

NEW BANKS INCORPORATED.

Cap. 13 incorporates LA BANQUE D'HOCHELAGA, with a capital of \$1,000,000. So soon as \$500,000 have been subscribed, and \$100,000 thereof paid into one of the chartered banks of Canada, the shareholders shall meet to elect permanent Directors. Chief place of business of the bank to be in the city of Montreal.

Cap. 14 incorporates the THREE RIVERS BANK; capital \$500,000. May commence business when the whole stock has been subscribed, and \$100,000 paid up. Chief place of business in city of Three Rivers.

Cap. 15 incorporates LA BANQUE DE ST. JEAN, with a capital of \$1,000,000; \$500,000 to be subscribed and \$100,000 paid up before commencing business. Chief office in town of St. John's, Province of Quebec.

Cap. 73 incorporates the STADACONA BANK; capital \$1,000,000. Chief office in city of Quebec.

Cap. 74 incorporates the IMPERIAL BANK; capital \$1,000,000. Chief office in the city of Toronto.

Cap. 75 incorporates the VICTORIA BANK OF CANADA; capital \$1,000,000, with power to increase to \$2,000,000. Chief office in Montreal.

Cap. 76 incorporates the PICTOU BANK; capital \$500,000. Chief office in town of Pictou, N.S.

Cap. 77 incorporates LA BANQUE DE ST. HYACINTHE; capital \$500,000. Chief office in city of St. Hyacinthe, Quebec.

Cap. 78 incorporates the CENTRAL BANK OF CANADA; capital \$1,000,000. Chief office in Montreal.

Cap. 79 changes the name of the "Superior Bank of Canada," incorporated in 1872, to that of the FEDERAL BANK OF CANADA, and extends the time within which the bank is required to obtain certificate from Treasury Board for the further period of twelve months.

INSURANCE COMPANIES.

Acts were passed incorporating the following-named Insurance Companies:—The Empire Fire and Marine Insurance Company of Canada; capital \$500,000; may commence business when \$100,000 have been subscribed, and \$10,000 paid in; head office to be at Toronto, or such other place in Canada as may be agreed on at a special general meeting convened for the purpose.—The Dominion Fire and Marine Insurance Company; capital \$1,000,000; may commence business when \$250,000 have been subscribed, and \$12,500 paid in; head office in Hamilton.—The Insurance Company of Canada, for

marine, inland navigation, and transportation and fire risks; head office in Montreal; Sir Francis Hincks, Theodore Hart, Henry Judah, Andrew Allan, and Hector Mackenzie are appointed Commissioners for the organization of the Company; when applications for insurance amounting to \$500,000 are received, a meeting shall be held for the election of sixteen trustees; one vote shall be allowed for every \$5,000 of insurance applied for; the insurers to be members of the Corporation, and to receive certificates for their proportions of the net profits; interest not exceeding six per cent., to be paid annually out of the income from the investment of profits to the holders of certificates; and when the accumulation of net profits exceeds \$50,000, the excess, or a part thereof, may be applied to the redemption of outstanding certificates; until the accumulation of profits have formed a reserve fund of \$100,000, a "guarantee fund" of \$100,000 to be provided, which may be invested in the manner provided for the investment of deposits of Insurance Companies by the Insurance Companies Act.—The Royal Canadian Insurance Company; capital \$4,000,000, with power to increase to \$5,000,000; five per cent. to be paid at the time of subscription, and five per cent. in three months thereafter; permanent Directors to be elected when \$500,000 have been subscribed, and \$50,000 paid in; provision is made for participation in profits by policy-holders; head office in Montreal.—The Canada Mutual Marine Insurance Company, to be established in the city of St. John, N.B.; the conditions of the charter are similar to those prescribed for the "Insurance Company of Canada."

Cap. 20 provides that the "Isolated Risk Fire Insurance Company of Canada," having combined its interests with those of the "Cultivators' Insurance Company of the Province of Quebec," which surrenders its charter, the name and style of the said Company is changed to "The Isolated Risk and Farmers' Fire Insurance Company of Canada;" the number of Directors is increased to 22, one half of whom shall be chosen from the shareholders in Quebec, and one half from the shareholders in Ontario; when \$100,000 have been deposited with the Government, the Directors may declare and pay such dividends as the finances of the Company may justify.

Cap. 101 amends the charter of the Beaver and Toronto Mutual Fire Insurance Company; among other amendments it is provided that the Company may insure live stock; and that no member of the Company shall be liable beyond the amount unpaid on his premium note

RAILWAYS.

Cap. 18, to be cited as "The Grand Trunk Arrangements Act, 1873," extends the suspension of rights of action in respect to the first and second preferential bonds for a further period of three years; makes the

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rate of interest on said bonds from 1st January, 1873, six per cent., instead of five per cent., as provided by the Act of 1862; gives power to reconvert preferential stocks into bonds; provides for the capitalization of interest during the suspense period extended by this Act; gives power to issue further equipment mortgage bonds No. 2, to the further nominal amount of £1,100,000 stg., provided that £500,000 of the nominal amount of such bonds shall be applied to the redemption of the first equipment bonds issued under the Act of 1862; authorizes the Company to issue ordinary stock to a nominal amount, not exceeding £10,000,000 stg., at a discount of not more than 8 per cent.; provision is also made for the conversion of first and second preferential bonds, and the stock into which any of such preferential bonds shall have been converted, and their third and fourth preference stock, into various classes of preference stock; the first and second preference stocks to be entitled to a dividend of five per cent., the third preference stock to four per cent., and the ordinary stock to three per cent., any surplus after these payments to be applied to paying an extra dividend of one per cent. on preference stock, and after that a further dividend of two per cent. on ordinary stock; £200,000 of the amount raised by the issue of the ordinary stock to be set apart to secure the payment of the dividends on the first and second preference stocks for the year 1873; the 23rd section authorizes a change of gauge.

Cap. 16 authorizes an increase of the capital stock of the Union Forwarding and Railway Company from \$250,000 to \$500,000.

Cap. 17 fixes and declares the amounts and order of the several mortgage securities and charges upon the lines and property of the Montreal and Champlain R. R. Company, heretofore purchased by the Grand Trunk.

Cap. 45 permits the Governor in Council to authorize the gauge of the Intercolonial Railway and other Government railways in New Brunswick and Nova Scotia, to be changed to four feet eight and a half inches, and that a third rail be laid on said railways.

Cap. 82 authorizes the Montreal Northern Colonization Company to continue its line from the north shore of the Ottawa River across that river by the construction of a railway bridge, and thence to the eastern terminus of the Canadian Pacific Railway, or to a point on the line of said railway within sixty miles of such terminus; also to continue its line to Sault Ste. Marie, the Georgian Bay and Lake Superior, or to unite its line with any line of railway extending to those points; also to build a bridge across the branch of the Ottawa River known as the Riviere des Prairies.

Cap. 83 authorizes the Great Western Railway Company to loan its credit to, and arrange for working, leasing or using the works of the Canada and Detroit River Bridge Company, the Queenston Suspension Bridge Company, and the Lewiston Suspension Bridge Company, or to arrange with any other railroad company with which it has now power to unite, with a view to the construction of a

bridge or bridges over the Niagara River or the Detroit River. The Act also authorizes the G. W. Co. to enter into traffic arrangements or agreements with the Wellington, Grey and Bruce, the London, Huron and Bruce, and the Erie and Huron Railway Companies, for the leasing or using the lines of said companies. The sixth section makes provision in regard to the exercise of the powers to borrow additional amounts granted by previous Acts, and not yet exhausted.

Cap. 84 enables the Buffalo and Lake Huron Railway Company to make arrangements respecting their bonded debt.

Cap. 85 authorizes the St. Francis and Megantic International Railway Company to construct a branch railway to connect with the Boston, Concord and Montreal R. R., or any extension thereof, or any railroad touching the Dominion of Canada on the Northern line of the States of New Hampshire or Vermont, and to make business arrangements, including power of leasing their branch or main railway to any Company owning such road or roads, if found advisable; and further to issue an increased amount of bonds, not to exceed in all \$25,000 per mile of their railway. The Act also ratifies certain contracts heretofore made between the Connecticut and Passumpsic, the Massachusetts Valley, the St. Francis and Megantic, and the Grand Trunk Railway Companies, and empowers the Directors to make running arrangements with other railways as to through traffic.

Cap. 86 empowers the Erie and Niagara Railway Company to construct one or more branch lines to connect with the intended railway bridge at Queenston and with the Canada Southern Railway, and to acquire certain property in Lewiston, State of New York, and in Toronto.

Cap. 87 grants power to the Montreal, Chambly and Sorel Railway Company to issue promissory notes; also to make agreements for leasing other lines of railway, or for leasing its railway to any other Company.

Cap. 88 incorporates the Great Western and Lake Ontario Shore Junction Railway Company, with a capital of \$300,000, to construct a railway from some point on the Great Western, near St. Catherines, to some point at or near the village of Queenston. The Act also authorizes the Company to enter into arrangements with the Queenston Suspension Bridge Company, and to extend its operations beyond Canada.

BRIDGE COMPANIES.

Cap. 89 changes the name of the Detroit River Railway Bridge Company to "The Detroit River Railway Bridge and Tunnel Company," and empowers the Company to construct, maintain, work and manage a railway bridge across, or a tunnel under, the River Detroit, as may be found most suitable for railway purposes; extends the time to two years for the commencement, and six years for the completion of the works of the Company, from the passage of the Act; and authorizes an increase o

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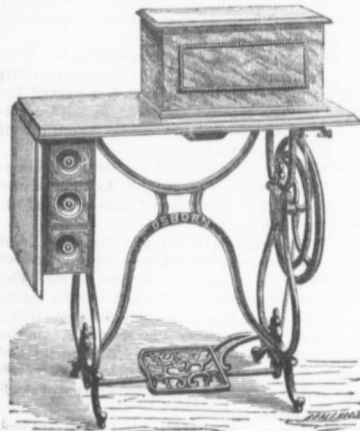
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capital and borrowing power under the provisions of "The Railway Act, 1868."

Cap. 90 incorporates the Canada and Detroit River Bridge Company, with power to build a bridge across the Detroit River for railway and other purposes, at such points in or near Windsor and Detroit as may be found eligible, with the object of connecting, by means of railways on such bridge, the Great Western Railway and the Michigan Central Railroad, and all such other Railways which may now or hereafter terminate either at Windsor or Detroit, and of affording ready communication between the said places. Capital \$500,000, with power to increase to \$1,000,000. Bonds may be issued to an amount not exceeding \$800,000. All railway trains to be entitled to cross without preference. The bridge to be commenced within three years and completed within seven years of the coming into force of the Act.

Cap. 92 extends the time for commencing the works of the River St. Clair Railway Bridge and Tunnel Company to two years, and for completing the same to six years from the passage of the Act; and authorizes an increase of capital and borrowing power under the provisions of "The Railway Act, 1868."

Cap. 93 amends the Acts incorporating the Queenston Suspension Bridge Company, and authorizes new financial arrangements for the building of a new bridge on the site of the Suspension Bridge across the Niagara River, between Queenston and Lewiston, destroyed by a gale of wind in 1864.

Cap. 94 authorizes arrangements to be made between the Corporation of the town of Dundas, the Desjardins Canal Company, the Great Western Railway Company, and the Hamilton and Milton Road Company, with respect to the erecting and maintaining a stationery or other bridge or bridges across the Desjardins Canal at Burlington Heights.

OTHER COMPANIES.

Cap. 19 incorporates the Huron and Ontario Transportation Company, with power to construct, acquire and charter steam or other vessels for the carrying of goods and passengers between the ports of the Dominion and the ports of the lakes connected with and on the rivers falling into the River St. Lawrence; and between the ports in Canada and ports in the Island of Newfoundland and Prince Edward Island, and in the United States, and in the West Indies, or elsewhere. Capital \$100,000, with power to increase to \$500,000. The Company may commence operations as soon as \$40,000 of stock shall have been paid up. The liability of shareholders is limited to the amount of their stock.

Cap. 22 amends the charter of the Canada Guarantee Company, and provides that the guarantee bonds of the Company may be accepted by the Departments of the Government of Canada for the faithful discharge of the duties of its officers.

Cap. 23 incorporates the Maritime Improvement Company of the Dominion of Canada, empowering it to contract with any person, firm, company, or

corporation, to build and construct any house, church, or building, of any nature or kind whatsoever, or any wharf, or any telegraph line, canal lock, or other public improvement, requiring mechanical work, in any part of the Dominion of Canada. Capital \$200,000, which may be increased from time to time by the shareholders under the by-laws of the Company, as the works undertaken by the Company may render necessary. Head office in St. John, N.B.

Cap. 24 amends the charter of the Dolphin manufacturing Company, incorporated for the purpose of mining barytes and other minerals, and manufacturing pigments therefrom. It authorizes an additional issue of \$40,000 of stock, and changes the chief place of business from Five Islands, N.S., to St. Catharines, Ont.

Cap. 95 extends the powers of the Montreal Telegraph Company to all parts of the Dominion.

Cap. 96 incorporates William A. Thomson, M.P. Hon. Peter Mitchell, M.P., Hon. John Simpson, and their associates, as "The Canada Atlantic Cable Company," for the purpose of establishing telegraphic communication between some point on the Atlantic coast, in Nova Scotia or New Brunswick, or on the Gulf of St. Lawrence, in the Province of Quebec, to some point on the coast of Great Britain or of Ireland. Capital \$500,000 stg., with power to increase to £750,000 stg. Bonds may be issued to an amount not exceeding £1,000,000 stg.

Cap. 102 incorporates a Company by the name of "Le Credit Foncier du Bas Canada," a landed credit company, for the making of loans for long periods repayable by means of sinking funds, or for short periods with or without sinking funds. Capital \$1,000,000, with power of increase. Liability of shareholders limited to amount of stock. Company may commence business when \$50,000 of stock have been paid in.

Cap. 103 amends the Act incorporating the Montreal Investment Association. It authorizes the Company to exercise its powers in any part of the Dominion. The amount borrowed by the Association may equal, but shall not exceed, two-thirds of the amount of paid-up capital.

Cap. 104 changes the name of the Freehold Permanent Building Society of Toronto to that of the "Freehold Loan and Savings Company," and extends its powers.

Cap. 105 incorporates the Glasgow Canadian Land and Trust Company (Limited). Capital £250,000 stg., with power to increase to £1,000,000 stg. The Company is empowered to carry on mining operations and acquire lands, &c., but only for mining purposes, except in Quebec and Manitoba, and the amount to be acquired in either of the Provinces of Quebec and Manitoba is limited to 50,000 acres. Business may be commenced when \$100,000 of stock has been paid in.

Cap. 106 incorporates the Canada Investment and Guarantee Agency. Capital \$2,000,000, of which \$100,000 shall be paid in before business is commenced. Head office in Montreal.

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Perfumery and Hair Work,
Men's and Boys' Scarfs,

Beads,
Musical Boxes,
Toys of every description,
Concertinas & Mus' Instruments
Pipes.

Cap. 107 amends the Acts incorporating the London and Canadian Loan and Agency Company.

Cap. 108 grants additional powers to the Quebec and Gulf Ports Steamship Company. Capital \$2,500,000.

Cap. 109 incorporates David Torrance, Thomas Cramp, John Torrance, Hon. James Ferrier, and Robert Esdaille, of Montreal, and their associates, under the name of the Canadian and West Indian Royal Mail Steamship Company. Capital \$1,000,000, with power to increase to \$2,000,000.

Cap. 110 incorporates J. M. Currier, B. Batson, H. N. Bate, and C. T. Bate, of Ottawa, and their associates, under the name of the Dominion Dock and Warehousing Co., with power to carry on business in any part of the Dominion. Capital \$100,000, and the Company may commence business when half the capital is subscribed, and \$20,000 paid up thereon. The Company may issue interest-bearing bonds.

Cap. 111 incorporates Andrew Allan, G. A. Drummond, Daniel Butters, D. A. P. Watt, A. Dennistoun, R. A. Smith, R. Peddie, and their associates, under the name of the Merchants' Warehousing Company, with power to carry on business in Ontario and Quebec. Capital \$250,000. May commence business when \$50,000 have been paid in.

Cap. 112 incorporates J. Domville, W. H. Harrison, G. McKean, G. S. Deforest, W. H. Thorne, W. Davidson, and James Scovil, of St. John, N.B., and their associates, under the name of the Maritime Warehousing and Dock Company, with power to carry on business in any part of the Dominion. Capital \$400,000, with power to increase to \$2,000,000. Head office in St. John, N.B.

Cap. 113 incorporates the Dominion Express Company. Capital \$1,000,000, with power to increase to \$2,000,000.

Cap. 114 incorporates the Canada Car and Manufacturing Company, to take the place of the "Canada Car Company," with extended powers. The Company shall have their principal place of business, and may erect workshops in the city of Toronto, and may also carry on business and erect workshops at such other places within the Dominion, as the shareholders may determine. Capital may be increased to \$2,000,000, and the Company may issue bonds to an amount not exceeding the amount of the paid up capital.

Cap. 115 incorporates the Lachine Hydraulic Works Co., to construct and maintain a canal from the St. Lawrence, at some point above the Lachine Rapids, to the western limits of the Harbor of Montreal; also a dam from the north bank of the St. Lawrence to Isle au Heron, with dock's, piers, &c., above the said dam, and a canal from the waters above the dam to the Western limits of the harbor of Montreal. The Company is also empowered to agree with the Corporation of the city of Montreal to furnish water power thereto, and also to supply, in whole or in part, water for the use of the city. Capital stock \$2,000,000, with power to increase to \$4,000,000.

Cap. 116 incorporates Sir Hugh Allan, A. Allan, G. A. Drummond, J. J. Redpath, and A. Dennistoun, of

Montreal, and Hon. J. O. Beaubien, of Montmagny, with their associates, under the name of the Labrador Company, to carry on sealing, fishing, and trading, to establish lines of steamers on the River and Gulf of St. Lawrence, and to establish communication, by marine cable and otherwise, with telegraph lines elsewhere. Capital \$100,000, with power to increase to \$500,000.

Cap. 117 incorporates the the North Star Silver Mining Company to carry on mining operations in the territory of Utah, U.S., with head office in the city of London, Ont. Capital \$1,150,000, with power to increase to \$3,000,000. Company not to commence operations until ten per cent. of the capital shall be paid in.

Cap. 118 incorporates the Marezzo Marble Company of Canada, for the purpose of manufacturing, selling, and otherwise trading in Davey's Patent Marezzo Marble. Capital \$30,000, with power to increase. Head office in Halifax.

Cap. 119 incorporates the Warrior Mower Company of Canada. Capital \$35,000, with power to increase to \$80,000. Head office at Prescott, Ont.

Cap. 120 incorporates the Canada Paper Company, with power to make, buy, and sell paper, stationery, and printers' supplies. Head office in Montreal. Capital \$500,000, with power to increase to \$1,000,000.

Cap. 121 incorporates the Coldbrook Rolling Mills Company of the Dominion of Canada. Head office in St. John, N.B. Capital \$1,000,000.

Cap. 122 incorporates the Canadian Metal Company, for the importation, exportation, and sale of metals, ores, &c. Capital \$200,000, with power to increase to \$300,000. Head office in Montreal.

Cap. 123 incorporates Date's Patent Steel Company (Limited). Capital \$50,000, with power to increase to \$750,000. Head office in Niagara, Ont.

Cap. 124 incorporates the Citizen Printing and Publishing Company. Capital \$100,000. Head office in Ottawa.

CARRIAGE OF DANGEROUS GOODS IN SHIPS.

Cap. 8, "An Act with respect to the carriage of dangerous goods in ships," shall come into effect from the day, not earlier than the 1st January, 1874, appointed in a proclamation by the Governor, to the effect that the same has been confirmed and approved by Her Majesty in Council. It provides that a penalty not exceeding \$500 shall be incurred by any person, not being the master or owner of the ship, who shall ship from any port in Canada, aquafortis, oil of vitriol, gunpowder, nitro-glycerine, naphtha, benzine, lucifer matches, or any other goods of a dangerous nature, without marking their nature on the outside of the package, and giving written notice to the master or owner of the ship. In the case of an agent, not aware of the nature of the goods shipped, the penalty shall not exceed \$40. For sending such goods under a false description, a penalty is imposed not exceeding \$2,000. The master or owner of a ship may refuse to take on board any package which he suspects to contain goods of a dangerous nature, and if he finds any which have

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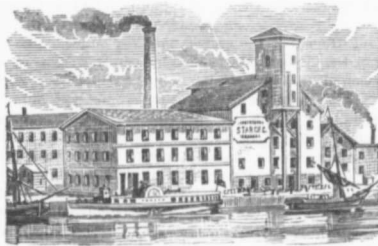
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been shipped, without being properly marked and without due notice, he may throw them overboard. When dangerous goods have been sent, or attempted to be sent, illegally, they may be forfeited by a competent Court, on the application of the owner, charterer, or master of the ship.

SALARIES OF MINISTERS, JUDGES, &c.

Cap. 21 fixes the salary of the First Minister of the Dominion at \$8,000 per annum, and the salaries of the remaining twelve members of the Cabinet at \$7,000 each; of the Lieutenant Governors of Quebec and Ontario at \$10,000 each; of the Lieutenant Governors of Nova Scotia; New Brunswick, Manitoba, and British Columbia, at \$9,000 each. The salaries of the judges of the respective Provinces in addition to travelling allowances are fixed as follows:—

QUEBEC.—Chief Justice of the Court of Queen's Bench, \$6,000; four Puisne Judges, \$5,000 each; Chief Justice of the Superior Court, \$6,000; ten Puisne Judges, \$5,000 each; twelve Puisne Judges, \$4,000 each; three Puisne Judges, \$3,500 each.

ONTARIO.—Chief Justice Queen's Bench, \$6,000; two Puisne Judges, \$5,000 each; the Chancellor \$6,000; two Vice Chancellors, \$5,000 each; Chief Justice Common Pleas, \$6,000; two Puisne Judges, \$5,000 each. The present presiding Judge of the Court of Error and Appeal shall receive \$1,000 additional to his previous salary.

NOVA SCOTIA.—Chief Justice, and the Judge in Equity, \$5,000 each; five Puisne Judges, \$4,000 each.

MANITOBA.—Chief Justice, \$5,000; two Puisne Judges, \$4,000 each.

BRITISH COLUMBIA.—Chief Justice, \$5,000; two Puisne Judges, \$4,000.

County Judges in Ontario and New Brunswick shall receive salaries of \$2,000, and after three years service, \$2,400, with \$200 for travelling expenses. County Judges, retiring from infirmity, shall receive annuities equal to two-thirds of their salaries.

The above increases of salary take effect from 1st January, 1873.

Members of the Senate and House of Commons shall receive, in each session, ten dollars for each day's attendance, if the session do not extend beyond thirty days; if the session extends beyond thirty days, the sessional allowance shall be \$1,000. The salaries of the Speaker of the House of Commons are fixed at \$4,000 per annum each. The act also appropriates from the Consolidated Revenue Fund, \$75,000 to re-adjust the salaries of the Civil Servants in Canada, \$2,500 to re-adjust those of the officers of the Senate, and \$5,000 to re-adjust those of the House of Commons, for the year 1873.

OCEAN MAIL SERVICE.

Cap. 33 ratifies a contract between Sir Hugh Allan and the Postmaster-General for a weekly line of

ocean mail steamers between the Port of Liverpool and the Port of Montreal or Quebec during the season of navigation, and between the Ports of Liverpool and Portland in winter. The service is to commence on the 1st April, 1873, and continue till 1st April 1878, and thereafter until either party shall give twelve months' previous notice of a desire to terminate the same. Sir Hugh Allan is to receive for the service, \$126,533 33 per annum. The Postmaster-General may void the contract at any time on giving twelve months' previous notice.

INSOLVENT ACT EXTENSION.

Cap. 42 continues in operation the Insolvent Act of 1869, and all Acts amending the same, until 1st January, 1874, and from thence until the end of the then next ensuing session of Parliament.

BANKING ACT AMENDMENT.

Cap. 43 makes certain changes in the form of monthly returns from banks, and requires the officers of any bank in making their monthly return, to declare that at no time during the month has the bank held less than one-third of its cash reserves in Dominion notes.

WEIGHTS AND MEASURES.

Cap. 47, "An Act respecting Weights and Measures," declares the "Imperial yard" to be the standard measure of length, and the "Imperial pound avoirdupois" to be the standard measure of weight, A hundred-weight is 100 lbs. and a ton 2,000 pounds avoirdupois. One-sixteenth part of the standard pound avoirdupois shall be an ounce; one-sixteenth part of an ounce shall be a dram; the one-seventh thousandth part of the said pound shall be a grain. A weight of 100 pounds avoirdupois shall be called a "cental." The Troy ounce shall be equal to 480 avoirdupois grains, and shall be the standard measure of weight for gold, silver, platinum and precious stones, and all measures of Troy weight shall be taken in parts, multiples, and certain proportions of the Troy ounce. "The Imperial gallon," containing ten pounds weight of distilled water, weighed in air at a temperature of 62 degrees Fahrenheit, and the barometer standing at 30 inches shall be the standard measure of capacity for liquids. The "Imperial bushel" containing eight "Imperial gallons" shall be the standard measure of capacity for commodities sold by dry measure.

From and after the 1st January, 1874, instead of wheat being sold by a bushel of 60 lbs., Indian corn by a bushel of 56 pounds, barley by a bushel of 48 pounds, oats by a bushel of 34 pounds &c., &c., as heretofore, all such articles, when bought or sold by weight, shall be specified by the cental and parts of a cental. Provided that for a period of seven years from the passing of the Act, the wine gallon of 231 cubic inches, and the Winchester bushel of 2,150.42 cubic inches may be used by special under-

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standing between parties; 12 wine gallons being equal to 10 Imperial or standard gallons, and one Winchester bushel and thirty-one thousandth parts thereof being equal to one Imperial or standard bushel.

The Minister of Inland Revenue shall cause to be prepared three sets of primary standards of length and weight, each set consisting of—1. A standard yard; 2. A standard pound avoirdupois; 3. A standard ounce troy; 4. A standard gallon. The Governor, on being satisfied of the accuracy of the primary standards, may, by Order in Council, declare the same to be the legal and only primary standards of length and weight for Canada, under the name of "The Dominion Standards." The three sets shall be placed in the custody of the Speaker of the Senate, the Speaker of the House of Commons, and the Minister of Inland Revenue respectively. Two sets of secondary standards, properly authenticated, to be called "The Departmental Standards," shall be placed in the custody of the Commissioner of Inland Revenue.

As soon as the Dominion and Departmental Standards have been received, legalized by the Governor in Council, and deposited as above provided, and the necessary apparatus for use in connection therewith has been obtained by the Minister of Inland Revenue, the Governor may, by proclamation, fix a day, giving not less than six months' previous notice, from and after which all contracts made in Canada, for work to be done, or goods, wares, or merchandise, or other things to be sold, delivered, or agreed for by weight or measure, where no special agreement is made to the contrary, shall be taken to be made according to the standard weights and measures fixed by the Act.

In Quebec the "French measures" are retained for all lands in those parts of the Province originally granted under the Seigniorial Tenure; the French "foot" containing 12.79 standard inches, and the French "arpent," when used as a measure of length, 180 French feet, and when used as a measure of superficies, 32,400 square French feet; the "perch" as a measure of length shall contain 18 French feet, and, as a measure of superficies, 324 square French feet.

Customs and Excise duties shall be payable in accordance with the weights and measures defined by the Act, so soon as it is given effect to by proclamation; and those now charged by the wine gallon, shall thereafter be charged by the Imperial or standard gallon, in the proportion of six cents on the Imperial for five cents now collected on the wine gallon.

The Act makes provision for the appointment of Inspectors and Deputy-Inspectors of Weights and Measures for each Province, to verify and stamp the legal weights and measures; and provides penalties for the use of uninspected or false weights and measures.

The Act also makes legal the use of weights and measures of the Metric system, when specified in any contracts, and provides that the Governor-in-

Council, when of opinion that it has become necessary and desirable, may direct standards of Metric Weights and Measures to be procured and legalized, and may adopt measures to facilitate the use of the same. Schedules are appended, expressing in terms of the Standard Weights and Measures of Canada, the principal denominations of Measures and Weights on the Metric system.

INSPECTION OF GAS AND GAS METERS.

Cap. 48, with a view to regulating the measurement and testing the purity of illuminating gas, authorizes the Governor to appoint in every city, town, village or place in Canada, where gas is made for sale, one or more Inspectors of gas and gas meters, and assigns their duties, Inspectors of Weights and Measures, and other officers of Inland Revenue, may be appointed, and act as Gas Inspectors under this Act.

INSPECTION OF CERTAIN STAPLE ARTICLES.

Cap. 49, "An Act to amend and consolidate, and to extend to the whole Dominion of Canada, the laws respecting the inspection of certain staple articles of Canadian produce," provides that the Governor in Council may, from time to time designate the several cities, counties, towns and other places in Canada, at and for which respectively it is expedient to appoint Inspectors of the several articles mentioned in the Act, or any of them, and the Governor may from time to time appoint at and for each of such cities, &c., an Inspector of any of the following articles: Flour and meal; wheat and other grain; beef and pork; potashes and pearl ashes; pickled fish and fish oil; butter; leather and raw hides; petroleum. Such Inspectors shall hold office during pleasure; and they and their deputies shall be appointed only from among duly qualified persons, certified as such by the Examiners mentioned in the Act. Three Examiners may be appointed at each of the cities of Quebec, Montreal, Toronto, Kingston, Hamilton, London, Ottawa and St. John, N. B., by the Boards of Trade of these cities; at Halifax by the Chamber of Commerce; and in any County in the Dominion by the Governor. The Governor may, in his discretion, appoint as an Inspector under this act, without a new examination, any person who has been an Inspector of the same Article under any Act hereby repealed.

Any person not thereunto duly authorized under this Act, who in any manner whatever assumes the title or office of Inspector, or Deputy Inspector, or issues any bill, certificate, or declaration purporting to establish the quality of any pot ashes or pearl ashes, flour or meal, beef or pork, &c., shall, for every such offence, incur a penalty not exceeding \$100.

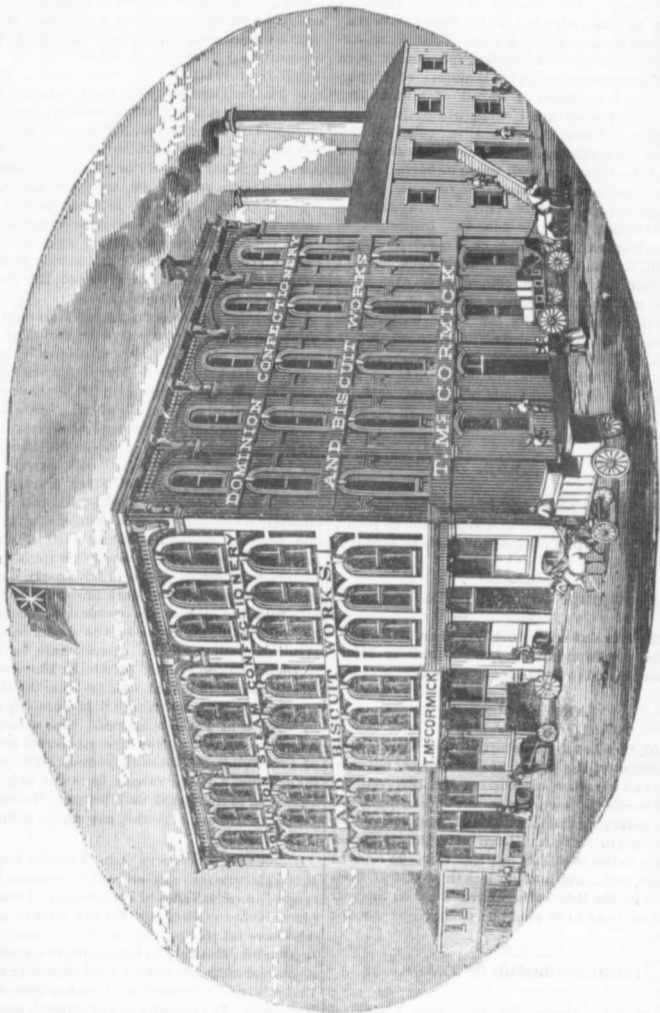
The cost of inspection to be paid by the vendor, unless there be a stipulation to the contrary at the time of sale or of the agreement to submit to inspection.

T. MCCORMICK,

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The fees fixed for inspection and branding are as follows: For every barrel and half barrel of flour for meal, 2 cents (exclusive of coöperage), for grain, from cars, per car, 30c; on board of vessels per M. bushels, 50c; from canal vessels per M. bushel, 50c; in sacks, per bushel 4c; for beef or pork, 20c. for each barrel; 12c. for each half barrel; 30c. for each tierce, and 18c. for each half tierce, exclusive of coöperage and repairs; for pot or pear, ashes, 8c per hundred pounds, exclusive of coöperage, &c. For each tierce or barrel of salmon, 15c.; for each barrel of mackerel, shad, white fish, bass, cod tongues, cod sounds, halibut or eels, 10c; for each barrel of herrings, 5c; for each punchoon or hoghead of oil, 20c; for each tierce or barrel of oil, 10c; these rates to be exclusive of salt, pickle, coöperage, storage, and labor employed in washing, rinsing, cleaning, &c. any fish; the inspection of pickled fish cured for market or exportation, and of fish oils, codfish tongues, or codfish sounds, cured for such purpose, is made compulsory, except in Manitoba and British Columbia, at any place where an Inspector is appointed by law. For butter, 10c. per package, besides charges for extra coöperage and storage. For raw hides, 5c. for each hide in lots under one hundred, and 4c. for each hide in lots over one hundred; for all kinds of leather sold by the foot, 2c. for each side or piece. For each package of Petroleum, 5c.

PILOTAGE.

Cap. 54, "An Act respecting Pilotage," makes full provision for the licensing and regulation of pilots, and for other matters relating to pilotage throughout Canada.

WRECK AND SALVAGE.

Cap. 55, "An Act respecting Wreck and Salvage;" makes full provision in regard to all matters relating to wrecks and to shipping casualties.

LAKE ST. PETER.

Cap. 60, "An Act to make further provision for the improvement of the River St. Lawrence, between Montreal and Quebec, authorizes the Governor in Council to raise by way of loan the sum of \$1,500,000, towards defraying the expense of completing the ship channel in Lake St. Peter and the river St. Lawrence to the depth of not less than 22 feet at low water, and a width of not less than 300 feet, from Montreal to the tide-water above Quebec; interest and sinking fund to be paid out of harbour dues at Montreal.

DOMINION BOARD OF TRADE.

Cap. 66 incorporates the Dominion Board of Trade, composed of the several existing Boards of Trade throughout the Dominion, and such other commercial organizations of like nature as may hereafter be constituted.

INTEREST.

Cap. 70, provides that any corporation constituted for religious, charitable or educational purposes in Ontario or Quebec, authorized by law to lend or borrow money, may hereafter stipulate for, allow and exact on any contract or agreement, any rate of interest or discount which may be agreed upon, not exceeding 8 per cent. per annum.

Cap. 71 provides that in Nova Scotia, where no rate has been agreed upon, legal interest shall be 6 per cent; that a rate not exceeding 7 per cent. may be agreed upon, when secured on real estate or chattels real, and 10 per cent. when the security consists of personal property or personal responsibility. In any action brought on any contract in which there is taken a rate of interest exceeding that above authorized, such excessive interest shall be deducted from the amount due on such contract. The provisions of the Act do not extend to bottomry bonds, to contracts existing before the passage of the Act, or to chartered banks.

HUMAN HAIR AS AN ARTICLE OF TRAFFIC.—Human hair is an article of extensive traffic. The London hair merchants alone import annually no less a quantity than five tons. But the market would be very inadequately supplied, if dependence were solely placed on chance clippings. There must be a regular harvest, which can be looked forward to at a particular time; and as there are different markets for black and green tea, or pale brandy or dark brandy, so is there a light-haired market, distinct from the dark-haired. The light hair is almost exclusively a German product, collected by the Dutch, one peculiar golden tint being once so supremely prized that dealers only produced it to favorite customers, to whom it was sold for nearly double the price of silver. But the dark brown hair of France now rules the market. Whether dark or light, however, the hair purchased by the dealer is so closely scrutinized that he can discriminate between the German and the French article by the smell alone. Black hair is imported chiefly from Brittany and the South of France, where it is annually collected by agents of Parisian houses. The average crops harvested by these firms amount yearly to upwards of two hundred thousand pounds. The price paid for each head of hair ranges from one to five francs, according to its weight and beauty; the former seldom rising above a pound, and rarely falling below twelve ounces.

GENOISE MERCHANTS AND FRENCH PEDLERS.—It is a strange fact and one which remarkably illustrates the vicissitudes of commerce and commercial places. that in Genoa, the French pedlers are those who have taken the places of her once princely merchants, and help to keep alive the remnants of a commerce which once accumulated opulence in that city, and extended its ramifications over half the world. At present, one sees streets and palaces without inhabitants, warehouses without goods, a custom-house where almost no duties are paid, and a mole which has too frequently no ships to shelter from the weather.

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SAVINGS AND LOAN SOCIETY,
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Deposits in Savings Branch, \$420,000. Reserve Fund over \$100,000.

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ONTARIO LEGISLATION—1873.

(Session opened 8th January, and closed 29th March, 1873.)

MINING COMPANIES.

Acts were passed, incorporating the following Mining Companies:—

"Three A Silver Mining Company of Thunder Bay." The Company's operations are in the mineral locations in the township of McGregor, in the District of Thunder Bay, known as "Three A." capital, \$2,500,000, with power to increase to \$4,000,000. May borrow by the issue of bonds or debentures, a sum not exceeding one half of the amount of the paid up capital.

"Beck Mining Company of Marmora," to carry on the business of exploring for mining, smelting, manufacturing and selling gold, silver, copper and other ores and metals. Capital, \$100,000, which may be increased to \$500,000. May borrow not exceeding half the amount of the paid up capital.

"Black Bay Silver Mining Company," to carry on mining operations in the districts of Thunder Bay and Algoma. Capital, \$1,200,000, with power to increase to \$2,000,000. May borrow not exceeding half the paid up capital.

"Cornish Silver Mining Company of Canada," to carry on operations in the District of Thunder Bay. Capital, \$350,000, with power to increase to \$500,000. Borrowing power same as above.

Gatling Gold and Silver Mining Company," to carry on mining operations in Marmora, County of Hastings, and elsewhere in Ontario. This is the successor of the "New York and Madoc Gold Mining Company." Capital \$1,000,000, with power to increase to \$2,000,000. May borrow money, by the issue of bonds, &c., provided that the liabilities of the Company shall not at any one time exceed \$25,000.

"Hubbard Silver Mining Company of Thunder Bay," to carry on mining operations in the District of Thunder Bay and Algoma. Capital \$500,000, with power to increase to \$1,000,000, and to borrow to an amount not exceeding half the paid up capital.

"Silver Harbour Mining Company of Thunder Bay." The Company's operations are on the mineral locations in the township of McGregor, in the District of Thunder Bay, known as "11 Z" and "12 Z." Capital \$150,000, with power to increase to \$950,000. Borrowing power to half the amount of the paid up capital.

RAILWAYS.

The following new Railway Companies were incorporated with power in each case to the municipalities through which the line passes, to aid, by way of bonus, loan or guarantee:—

Dresden and Oil Springs. From the Village of Dresden in the County of Kent, to the Village of

Oil Springs, in the County of Lambton. Gauge not less than 4 ft. 8½ in. Capital \$150,000, with power to increase the same in the manner provided by the Railway Act.

Erie and Huron. From Rondeau Harbour, on Lake Erie, to the Village of Blenheim, thence to the town of Chatham, thence to the village of Dresden, thence to the village of Petrolia, thence to the village of Erroll, on Lake Huron, and thence to the town of Sarnia, or Point Edward. May be of any gauge. Capital, \$150,000, with power to increase as above. Company may issue bonds to an amount not exceeding \$10,000 per mile.

Guelph and Collingwood. From the town of Guelph to the village of Orangeville, and thence to the town of Collingwood. Railway may be of any gauge. Capital, \$300,000. Company may issue bonds to an amount not exceeding \$12,000 per mile.

Hamilton, Guelph and Orangeville. Capital \$150,000, may issue bonds, not exceeding \$12,000 per mile, unless the rolling stock shall have been furnished complete by the Company, in which case they may be issued to the amount of \$18,000 per mile.

Prince Edward County. From Trenton or Brighton, to Picton in the County Prince Edward, with power to extend eastward to South Bay or Point Traverse, in the township of South Marysburg. Capital \$700,000, with power to increase to \$1,000,000 in case the extension shall be made.

St. Mary's and Credit Valley. From Woodstock to St. Mary's with power to extend to Port Frank, or some other point on Lake Huron or River St. Clair. May be of any gauge. Capital \$50,000, with power to increase to \$100,000. Bonds may be issued to an amount not exceeding \$10,000 per mile. Company may lease its line to the Great Western, the Credit Valley or any other railway company.

The Simcoe Junction. From a point on the shore of Lake Simcoe, in the vicinity of Sutton, to the city of Toronto, or to the line of some railway trending southward to the said city, now built, or which may hereafter be built, within Markham or Whitchurch. Gauge not less than 3 ft. 6 in. Capital, \$175,000. May issue bonds not exceeding \$10,000 per mile.

Trent Valley. From Trenton to Frankfort, thence crossing the river Trent at or near Chisholm's Rapids, thence northerly to Crow River, crossing the same, thence to some point in the Township of Marmora or Belmont, and thence northerly to intersect the contemplated Pacific Railway in the valley of the Ottawa. May be of any gauge. Capital, \$80,000. May issue bonds to an amount not exceeding \$10,000 per mile.

Yorkville Loop Line. From some point at or near the Carlton station of the Grand Trunk, in the

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township of York, to some point in the township of York on the Grand Trunk, near the line, dividing York and Scarborough; with power to connect with the Northern, Grand Trunk, Toronto and Nipissing, and Toronto Street Railways; and with power to extend to some point on the line of the Great Western, between the Queen's Wharf, Toronto, and Mimico station. Capital, \$500,000. May issue bonds to an amount not exceeding \$250,000. May lease the line to other companies.

Hamilton Street Railway. Capital, \$50,000, with power to increase. Fares not to exceed six cents for three miles and under, and one cent per mile in addition for all distances over three miles. May issue bonds to an amount not exceeding the paid up capital.

London Street Railway. Capital \$40,000. Fares as above. May borrow to amount not exceeding paid up capital.

Amending Acts were also passed with reference to the following Companies:—

Toronto Street Railway. The present proprietors of the Toronto Street Railway are incorporated under the name of "The Toronto Street Railway Company," and a declaration made of their powers to issue bonds or debentures upon their railway.

Port Whitby and Port Perry. The Act provides that the Company shall not, because of the failure of a certain contract, be excluded from aid under the Acts in aid of railways.

Toronto, Grey and Bruce. The Act extends the time for the completion of the railway for five years from the passing of the Act; authorizes the Company to fix any place or places in the counties of Huron and Bruce as the terminus or termini of the western line or lines of their railway, and makes various other amendments in the Company's charter.

Toronto and Nipissing. The Act extends the time for five years from the passing of the Act, and makes other amendments in the charter.

Credit Valley. The Company are empowered to extend their railway from Galt to Woodstock, or St. Thomas, passing through Ayr.

Streetsville and Port Credit Junction. The Company shall have power to extend their railway to any point on the line of the Wellington, Grey and Bruce Railway, in the county of Wellington, with further power to extend their line of railway to Lake Huron; also to any point on the line of the Toronto, Grey and Bruce Railway. Capital may be increased and bonds issued under the provisions of the Railway Act.

Wellington, Grey and Bruce. Cap. 82 places the bonds issued in respect of the line to Kincardine on the same footing as the bonds issued in respect of the line to Southampton. Cap. 83 corrects an error in cap. 82, and declares that the Company shall have power to construct a branch of their railway, should they desire to do so, to the town of Owen Sound, in the County of Grey, without connecting the town of Durham with such branch.

Hamilton and North Western. The Company are empowered to construct a branch from any point of

the main line within the county of Simcoe to the water's edge of Lake Huron, in the town of Collingwood. Time for commencing the railway is extended for two years from the passing of the Act.

Hamilton and Lake Erie. The Act confirms the purchase of the Hamilton and Port Dover Railway, and certain agreements for running powers with other railway companies. It also authorizes the issue of first mortgage bonds, in place of two classes of bonds authorized by previous Acts.

Canada Southern. The Act extends the time for commencing and completing the road, respectively, for the further period of two years; and authorizes the Company to construct a branch to the village of Petrolia; also to the village of Oil Springs; also one or more branches to any point on the Niagara River, or to the line of the Erie and Niagara Railway Company.

Stratford and Huron. The Act authorizes the Company to build a railway from Stratford to Southampton, or to any point between Kincardine and Southampton that is preferred as a terminus, and to make branches to Kincardine and Owen Sound, respectively. Railway may be of any gauge. Capital \$50,000, with power of increase as provided by the Railway Act. May issue bonds not exceeding \$10,000 per mile.

Port Dover and Lake Huron. The Act confirms the election of certain directors on 17th December, 1872, and makes various amendments in the charter of the Company.

London, Huron and Bruce. The Act confirms certain by-laws of municipalities, and authorizes the Company to lease its line, or any part thereof, to the Great Western, or any other railway company. It also extends the time for the commencement and completion of the railway.

Midland. The time for completing the railway is extended for a further period of three years from the time limited in the charter. The Company may issue second mortgage bonds for an amount not exceeding £150,000 stg.

Simcoe and Port Ryerse Tram or Railroad and Harbor Company. The Act gives the Company power to increase their issue of stock and bonds; to obtain aid from municipalities and exemption from taxation; to change their corporate name to "The Port Ryerse Railway and Harbor Company;" and to connect their line of railway with the Great Western Railway at or near the town of Simcoe.

Norfolk. The Company is empowered to make a branch from Brantford to Port Burwell, and thence to the line of the Credit Valley or any other railway north-easterly from Brantford. Time for commencing extended for one year.

Omemeo, Bobcaygeon and North Peterborough. The times for commencing and completing the railway are extended to one and three years from the passing of the Act.

Presque Isle and Belmont. Time for commencing and completing extended to three and five years from passing of Act. Company may construct branches to connect with the Grand Junction, Co-

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bourg and Marmora, Ontario and Quebec, Pacific and Prince Edward County railways.

Cobourg, Peterborough and Marmora. The Company are authorized to extend their line from the Narrows on the River Trent to such point up the river, and on the same or on Rice Lake, or on their railway from Cobourg to Peterborough, as the Directors may determine; also from some point in the township of Smith to the village of Buckhorn; and to reduce their gauge to 4 ft. 8 in.

Brockville and Westport. Time for commencing and completing extended to three and six years from passing of Act.

Fenelon Falls. The name is changed to "The Victoria Railway Company." Power is given to construct branches to Whitty and Oshawa.

Canada Central. The Act legalizes certain by-laws passed by the village of Renfrew, the township Horton, and township of Admaston, to subscribe for capital stock in the Company.

MARRIED WOMEN.

Cap. 18 is "An Act to facilitate the conveyance of real estate by married women." It provides that a married woman, with her husband's concurrence, may convey real estate or any interest therein, and release and extinguish powers, and appoint an attorney as fully and effectually as she could do if she were a *femme sole*, except where the Court of Chancery or other persons intrusted with lunatics are protectors of the settlement in lieu of the husband, a judge may dispense with the concurrence of the husband, if he is a lunatic, or otherwise incapable of executing a deed. Conveyances heretofore executed by married women, in which their husbands shall have joined, are made valid, notwithstanding the want of a certificate of her consent to convey the same, or irregularities in the certificate, if any.

WILLS.

Cap. 20 consolidates and amends the law as to wills. The following are some of its provisions:—

The Act does not apply to any will made before 1st January, 1874.

Every person may devise, bequeath, or dispose of by will, all real estate and personal estate which he shall be entitled to, either at law or in equity, at the time of his death, and which, if not so devised, bequeathed, or disposed of, would devolve upon his heir at law, or upon his executor or administrator; and the power hereby given shall extend to estates *pur autre vie*, whether there shall or shall not be any special occupant thereof, and whether the same shall be a corporeal or incorporeal hereditament; and also to all contingent, executory, or other future interests in any real or personal estate.

No will made by any person under the age of twenty-one shall be valid.

No will shall be valid unless it shall be in writing, and executed in manner hereinafter mentioned; it shall be signed at the foot or end thereof by the testator, or by some other person in his presence,

and by his direction; and such signature shall be made or acknowledged by the testator, in the presence of two or more witnesses, present at the same time, and such witnesses shall attest and shall subscribe the will in the presence of the testator; but no form of attestation shall be necessary: Provided always, that every will, so far only as regards the position of the signature of the testator, or of the person signing for him as aforesaid, shall be deemed to be valid, within the meaning of this Act, if the signature shall be so placed at, or after, or following, or under, or beside, or opposite to the end of the will, that it shall be apparent on the face of the will that the testator intended to give effect by such signature to the writing signed as his will; and that no such will shall be affected by the circumstance that the signature shall not follow or be immediately after the foot or end of the will, or by the circumstance that a blank space shall intervene between the concluding word of the will and the signature; but no signature shall be operative to give effect to any disposition or direction which is underneath, or which follows it, nor shall it give effect to any disposition or direction inserted after the signature shall be made.

Every will executed in manner required, shall be valid without any other publication thereof.

If any person who shall attest the execution of a will shall, at the time of the execution thereof, or at any time afterwards, be incompetent to be admitted a witness to prove the execution thereof, such will shall not on that account be invalid.

Requests to attesting witnesses are null and void, but do not invalidate the capacity of the witnesses to prove the execution of the will. Creditors and executors are competent witnesses.

Wills are revoked by the marriage of the testators, except those made in the exercise of a power of appointment.

No conveyance or other act made or done subsequently to the execution of a will, of or relating to any real or personal estate therein comprised, except an act by which such will shall be revoked, shall prevent the operation of the will with respect to such estate, or interest in such real or personal estate, as the testator shall have power to dispose of by will at the time of his death.

Mortgage debts on lands, &c., are to be primarily chargeable thereon, and not out of the personal estate, unless the testator, by his will or other document, shall have signified a contrary intention.

LAW OF EVIDENCE.

Cap. 10 amends the law of evidence. In any civil suit, in any court of law or equity, the husband's and wives of the parties thereto, are made competent and compellable to give evidence; except that they shall not be compellable to disclose communications made between husband and wife during marriage, and that husband and wife shall not be competent or compellable to give evidence against each other in any proceeding instituted in consequence of adultery.

ESTABLISHED A. D. 1778.

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MASTERS AND WORKMEN.

Cap. 26 is "An Act to facilitate the adjustment of disputes between masters and workmen." It authorizes any number of masters and workmen, in any particular trade or employment, in any locality to form a Board of Arbitration for the friendly settlement of differences between such masters and workmen. A memorandum jointly signed must be filed in the County Registry office, and the Board must be formed within sixty days thereafter. The Board shall consist of not less than two masters and two workmen, nor more than ten masters and ten workmen, and a chairman, and shall have all the power and authority granted to arbitrators by the Common Law Procedure Act.

MUTUAL FIRE INSURANCE COMPANIES.

Cap. 44 consolidates and amends the laws in relation to Mutual Fire Insurance Companies.

Whenever fifty or more persons, being owners of moveable or immovable property in the Province of Ontario, shall have signed their names in the subscription book, and bound themselves to effect insurances in the company, which in the aggregate shall amount to one hundred thousand dollars at least, a meeting shall be called to organize the Company.

The board of directors may issue debentures or promissory notes and may borrow money thereon, for any term not exceeding twelve months, and on such conditions as they may think proper, and may renew the same from time to time for any such term; provided all the debentures and promissory notes at any one time outstanding shall not exceed one fourth of the amount remaining unpaid upon the same premium notes.

The company may issue policies of insurance for any term not exceeding five years,

No policy of insurance shall be issued until application shall have been made for insurance, to the extent of one hundred thousand dollars at least and approved of by the board.

The company may insure dwelling-houses, stores, shops, and other buildings, household furniture, merchandize, machinery, live stock, farm produce, and other commodities, against damage or loss by fire or lightning, whether the same happens by accident or any other means, except that of design on the part of the insured, or by the invasion of an enemy, or by insurrection.

The company may accept premium notes, for insurances, and may issue policies thereon, said notes to be assessed for the losses and expenses of the company.

The directors may demand a part or first payment of the premium note at the time that application for insurance is made; and such first payment may be in cash or by promissory note, and may be credited against future assessment.

BANKRUPTS IN BATAVIA.—Immediately on a person becoming bankrupt in Java, the name of the party is placarded about town and in the Exchange, as if *prima facie* infamous. The books are then examined by the public officer for that purpose. If the estate does not pay sixty per cent, and the bankrupt can be proved to have done business after he knew the fact, he is put into prison as a criminal, for a number of years, and declared "alooost," which signifies infamous, or without character. After this the "alooost" person is indeed excommunicated. His word is not to be taken; he is not allowed to be a witness, even on oath; and if a man trusts him, he does so on his own risk, he has no legal remedy against him. On the other hand, if a man takes his books to the public officer, and declares that he has given up all he has, and it does not appear that he has been doing business knowing that he was a bankrupt, and after a strict examination there are no suspicious circumstances, his creditors must sign his papers.

TRADE OF NOVA SCOTIA.—The Committee of the Nova Scotia House of Assembly on Trade and Manufactures, in a report which was adopted by the House, 29th April, 1873, thus adverted to the anticipated results of renewed trade with the United States:—"We are glad to express our hope that the renewal of the trade with the United States will cause a large increase in our trade. We hope for a vast improvement in the mackerel fishery among our own fishermen, owing to the duties being taken off fish shipped to the United States, which was a great drawback from the prices our fishermen should have received, and which, to a large extent, came directly out of their pockets. And last, but not least, we may note the lumber and coal trade, which has become a much more extensive article of export, which, with the shipping interest, will compare favorably with any other Province."

FIRST BOOK AUCTION IN ENGLAND.—The first book auction in England of which there is any record is of a date as far back as 1676, when the library of Dr. Seaman was brought to the hammer. Prefixed to the catalogue there is an address, which thus commences:—"Reader, it hath not been usual here in England to make sale of books by way of auction, or who will give the most for them; but it having been practised in other countries to the advantage of both buyer and seller, it was therefore conceived (for the encouragement of learning) to publish the sale of these books in this manner of way."

BOARD AND CLOTHES.—It is said that when John Jacob Astor was once congratulated by a certain person for his wealth, he replied by pointing to his pile of bonds, and maps of property, at the same time inquiring "Would you like to manage these matters for your board and clothes?" The man demurred at the idea. "Sir," continued the rich man, "it is all that I get!"

AN INCH OF RAIN means a gallon of water spread over a surface of nearly two square feet, or a fall of about 100 tons upon an acre.

P. GRANT & SONS,
BREWERS & MALTSTERS,
HAMILTON,
ONTARIO.

Munro, Henderson & Mackenzie,
CLOTHING
MANUFACTURERS,
23 & 25 KING STREET WEST,
HAMILTON.

JAS. MUNRO.

JOHN M. HENDERSON.

JAS. A. MACKENZIE.

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NOVA SCOTIA LEGISLATION—1873.

(Session opened 27th February, and closed 30th April, 1873.)

Five public Acts were passed; thirty-one local Acts, and fifty-nine private Acts.

PUBLIC ACTS.

Cap. 1 provides for the publication of the Consolidated Statutes of Nova Scotia.

Cap. 2 legalises assessment rolls for the present year.

Cap. 3 provides for the appointment of a Chief Constable in each county, at a salary of not less than \$100, to be paid out of the country treasury, and prescribes his duties and fees.

Cap. 4 amends in certain particulars the Act of 1872 to encourage the building of certain railways.

Cap. 5 provides for defraying certain expenses of the civil government, not authorized by permanent laws.

HALIFAX STEAMBOAT COMPANY.

Cap. 37 amends the Act relating to the Halifax Steamboat Company by authorizing an increase of capital from \$80,000 to \$100,000.

RAILWAYS.

Acts were passed, incorporating new railway companies, as follows

Whitehaven, New Glasgow and North Shore: from Whitehaven to a point at or near New Glasgow and along the north shore to the borders of New Brunswick, with branches. Capital, \$4,000,000, with power to increase to \$5,000,000. Directors may issue debenture bonds to full amount of capital. The company may proceed to construct the railway, when ten per cent. on the capital stock has been paid in. The Act shall cease and determine, if the railway shall not be commenced and vigorously prosecuted, within three years from the date of its passing.

Sydney and East Bay; from Sydney to East Bay, in the county of Cape Breton. Capital \$500,000, with power to increase to \$1,000,000. Railway may be commenced when 25 per cent. of the capital stock is paid in. Must be commenced within three years from the passage of Act.

Nictaux and Atlantic; from Middleton, in the county of Annapolis, to Bridgewater, in the county of Lunenburg, and Mahone Bay, and also to Liverpool, in Queen's county, and to such other places as may be deemed necessary for connecting with any other line of railway now existing, or hereafter to be built in the Province. Capital \$2,550,000—one-half in shares and one-half in debenture bonds; with power to increase to \$5,000,000, by the issue of new shares or debenture bonds, as the company shall re-

quire or determine. Ten per cent. of capital to be paid in before work is commenced. Railway must be commenced within three years.

Cap. 41 amends the Act for the incorporation of the North Sydney Marine Railway Co., by authorizing an increase of capital from \$50,000 to \$100,000.

Cap. 43 amends the Act incorporating the Western Counties Railway Co. It limits the capital to \$2,000,000, and authorises the issue of bonds or debentures to an amount not exceeding \$20,000 for each mile of railway constructed.

MINING COMPANIES.

New coal and other mining companies were incorporated, as follows:

"Logan Mining and Railway Co.," for the purpose of mining coal and ores all descriptions, of minerals, metals and metallic substances and quarrying grindstones, millstones, plaster and limestone, and manufacturing, refining, working and disposing of the same in any form whatever, and for manufacturing coal oil and other materials, and the constructing and making such railways and branch tracks as may be necessary for the transportation of coal and other substances from the mines and quarries to places of shipment. Capital \$1,000,000, with power to increase to \$5,000,000. When \$300,000 have been subscribed, and \$100,000 paid in, company may go into operation. Effective works must be commenced within two years from passage of Act.

"New Dominion Coal Co.;" for the purpose of purchasing, holding, leasing and selling coal mines and mining rights, and of opening and working the same, in the County of Cumberland, and purchasing, holding, using and conveying real estate, machinery, iron ore, vessels, vehicles and other property, and mills and machinery for smelting and manufacturing iron ore, and manufacturing and selling coal oil or other substances from coal, and for the constructing, holding and operating roads, railroads and tramways for the transportation of coal, coal oil, iron ore, iron and other substances and supplies to and from the mines. Capital, \$200,000, with power to increase to \$1,000,000; company not to go into operation until 25 per cent of the capital is paid in. The company may issue stock, in payment for lands, mines, &c., and such stock shall be deemed full paid up stock, as if paid in money. Company may also issue bonds to one-half the amount of the capital stock. Effective works must be begun within two years.

"New Campbellton Coal and Lime Co.;" for the purposes of purchasing, holding, leasing and selling mines and mining rights, and of opening and working coal mines in the Island of Cape Breton or elsewhere in the Province of Nova Scotia, and of manufacturing coal oil, and other substances from coal,

CITY OF HAMILTON
BRASS FOUNDRY,

CORNER OF McNAB & VINE STREETS.

ESTABLISHED 1853.

HUGH YOUNG,

MANUFACTURER OF

STEAM FITTERS', ENGINEERS' AND PLUMBERS'
BRASS WORKS.

F. F. DALLEY & CO.,

Manufacturers and Wholesale Dealers in

DALLEY'S BLUE-BLACK NON-CORROSIVE WRITING FLUID,

Dalley's Polishing and Waterproof Shoe Blacking,

DALLEY'S WATERPROOF HARNESS OIL AND LEATHER PRESERVER.

**Hair Oils, Castor Oils, Flavouring Extracts and Essences,
 PATENT MEDICINES, &c.**

P. O. DRAWER 38.

Hamilton, Ont.

Provincial Steam Marble Works.

HURD & ROBERTS,

Wholesale and Retail dealers in and Importers of

SCOTCH GRANITE MONUMENTS,

York and Merrick Streets, Hamilton, Ont.

Keep constantly on hand, and will furnish to order on short notice, all kinds of Monumental Marble Work, embracing Monuments, Tomb-tables, Headstones, Counter and Table Tops. Mantles, both of Marble and Marbleized Slate, &c., &c.

H. & R. are also prepared to saw to order, Stone Door and Window Sills, Lintels, Ashler, &c., &c.

and manufacturing lime and trading in the products of such mines or manufactures, with power to construct such railways, tramways, or other roads as may be deemed necessary for the transportation of the products of the mines and quarries worked by such company. Capital, \$400,000, with power to increase to \$1,000,000. Company not to go into operation until 25 per cent of the capital is paid up. Effective works must be begun within three years.

"Nova Scotia Coal-field Iron Works and Railway Company," for the purpose of mining coal and ores of iron, and all descriptions of minerals, metals, fluids, oils and metallic substances, and quarrying plaster, gypsum and limestone, in the Counties of Pictou and Guysboro, and elsewhere in the Province and manufacturing, refining, smelting, working and disposing of the same in any form whatever, and the constructing such railways and branch tracks as may be necessary for the transportation of coal and iron and other substances and things from the mines and works to the places of shipment. Capital, \$1,000,000, with power to increase to \$2,000,000, company may go into operation when \$300,000 have been subscribed, and \$100,000 paid in. Work must be begun within three years.

"Cobequid Iron, Coal and Railway Company," capital \$1,000,000 with power to increase to \$2,000,000. Company may go into operation when \$300,000 have been subscribed, and \$100,000 paid in. Effective works must be commenced within two years.

"Egerton Coal Company," for opening and working coal and other mines in the county of Pictou or elsewhere in the province. Capital \$100,000 with power to increase to \$200,000; company not to go into operation until 25 per cent of the capital is paid in. Work must be begun within two years.

"Maccan Coal Mining Company," capital \$1,000,000 with power to increase to \$2,000,000; company may go into operation when \$100,000 have been paid in. Work must be begun within two years.

"Prince Mine Company of County Harbor," for the purpose of mining, quarrying, digging, crushing, washing and otherwise winning gold or gold-bearing quartz and other metals and minerals, and crushing, smelting, reducing and refining the same. Capital \$14,400, with power of increase to \$28,800. Company not to go into operation until 25 per cent of the capital is paid in. Work must be commenced within two years.

"Anglo-Acadian Mines," for the purpose of mining, quarrying, digging, crushing, washing and otherwise winning gold or gold-bearing quartz, and other metals and minerals, and crushing, smelting, reducing and refining the same. Capital £150,000 sterling or \$730,000, with power of increase to £300,000 sterling or \$1,460,000. Company shall not go into operation until 25 per cent of the capital is paid in. Work must be begun within two years.

"Minudie Mining and Transportation Company," for mining coal and ores of all descriptions of minerals, metals, and metallic substances, &c., and manufacturing and refining the same. Capital \$100,000, with power to increase to \$200,000. Company

may go into operation when \$10,000 have been paid up. Work must be begun within two years.

Cap. 44 amends the Act incorporating the Joggins Coal Mining Company, by authorizing an increase of capital to \$400,000.

Cap. 50 reduces the capital stock of the Victoria Coal Mining Company to \$250,000, and provides for the issue of new stock certificates therefor.

Cap. 54 amends the Act incorporating the Pictou Mining Company of Nova Scotia, by extending the time for commencing work for one year from the passage of the Act.

INSURANCE COMPANIES.

Cap. 73 incorporates the Windsor Fire Insurance Company, capital \$400,000, of which \$100,000 shall be paid in cash, and invested in Government stocks or in the stock or deposit receipts of any chartered Bank or Company doing business in Nova Scotia excepting Insurance Companies, the Company may commence business when \$100,000 have been subscribed, and \$25,000 invested. The Act shall continue in force for twenty-one years and no longer.

Cap. 74 amends the Acts relating to the Acadia Fire Insurance Company. It authorizes the Company to commence business, when \$200,000 have been subscribed, and \$100,000 invested, and restricts the risks to be incurred upon a capital of \$200,000 to \$2,500,000, allowing \$125,000 additional risk, for each \$10,000 of additional capital subscribed, of which \$5,000 shall be invested.

Cap. 75 amends the acts relating to the Halifax Fire Insurance Company. It authorizes a capital of \$400,000, of which \$200,000 shall be paid in cash and invested. Company may commence business when \$200,000 have been subscribed and \$100,000 invested.

Cap 76 incorporates the Acadia Provident Association to effect contracts of insurance on lives, and against risks or personal injuries, to sell or purchase annuities, &c. Head office in Halifax. Policy holders and annuitants to be members of the Association, which shall not commence operations until a sufficient number of persons shall have guaranteed to take policies to the extent of at least \$100,000. Effective operations must be begun and continued within two years from the passing of the Act.

OTHER COMPANIES.

Acts were passed, incorporating the Williamston Cheese Co.; capital, \$1,300 with power to increase to \$16,000. The Upper Steviacke Cheese Co.; capital \$1,500, with power to increase to \$3,000. The West River Cheese Manufacturing Co.; capital, \$1,500 with power to increase to \$5,000. The Truro Furniture Manufacturing Co.; capital, \$18,000, with power to increase to \$30,000. The Barker Skate and General Manufacturing Co.; capital, \$30,000 with power to increase to \$60,000. The Port Philip Freestone and Brick Manufacturing Co.; capital, \$80,000, with

H. DAVIS & CO.,

IMPORTERS OF

Woollens, Silks, Shawls,

DRESS GOODS AND TAILORS' TRIMMINGS,

Nos. 455 & 457 ST. PAUL ST.,

MONTREAL.

THE BROCKVILLE

Chemical & Super-phosphate Works

MANUFACTURE

SULPHURIC ACID,

MURIATIC ACID, NITRIC ACID,

AND

SUPER-PHOSPHATE OF LIME.

ALEX. C. COWAN, Manager.

LEEDS FOUNDRY,

GANANOQUE, - - - ONTARIO.

E. E. ABBOTT,

MANUFACTURER OF

ENGINE LATHES, IRON PLANERS, BOLT CUTTERS,**EMERY GRINDERS.**

Drilling, Key-Sealing, and Centering Machines, Fan Blowers, Punching Presses, Rolls and Shears, Dead-Stroke, Drop, and Trip Hammers, Circular Saw Mills, Wood Planers, Hub and Spoke Machinery, Boring, Morticing, Tenoning, and Shaping Machines. Shafting, Pulleys, Hangers, and General Machinery and all kinds of Castings to order.

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Cap. 60 amends the Act incorporating the Starr Manufacturing Company, by authorizing the company to increase their capital to \$500,000, and to hold real estate not exceeding \$200,000 in value.

Cap. 62, incorporates the Nova Scotia Manufacturing and Contract Company, for the purpose of manufacturing in iron, steel, wood and other materials, and with power to contract for the construction, erection and repairing of buildings, piers, mills, bridges, tramroads, railways and every such description of works. Capital, \$110,000, with power of increase to \$500,000.

Cap. 63 incorporates the Chebucto Contract Company, for the purpose of building and contracting for all railway operations, bridges, roads, and other works, and more especially of building or leasing tramways or railways, and working the same either by horse, steam, or other power. Capital, \$200,000, with power of increase to \$500,000.

Cap. 68 incorporates the Halifax Rolling Mills Co., for the purpose of general manufacturing in iron, steel, wood, and other materials, with power to contract for the construction, erection, or repair of public or other works. Capital \$100,000, with power of increase to \$200,000.

Cap. 70 incorporates the Halifax Sugar Refining Co., capital \$450,000, with power to increase to \$650,000.

SAVINGS OF ONTARIO GOVERNMENT.—On the 31st December, 1872, as the result of a saving policy during five years and a half, the Government of Ontario had lying invested, in Dominion bonds, stock and debentures, \$2,747,805.01; and in special bank deposits bearing 5 per cent. interest, \$1,550,174.31: total \$4,297,979.32.

QUEBEC DEPOSITS.—On the 30th June, 1872, the Quebec Government had the following deposits; special deposits in Union Bank, bearing 5 per cent. interest, \$200,000; do. in Montreal Bank, bearing 5 per cent. interest, \$200,000; do. in Montreal Bank, bearing 4 per cent. interest, \$100,000; ordinary deposits in Banks \$179,809.64; total, \$679,809.64.

The English House of Commons consists of 658 members, England and Wales having 493 members, Scotland 60, and Ireland 105.

NATIONAL DEBTS.—England no longer stands at the head of indebted nations. France takes the lead. Next to England comes the United States, followed in turn by Austria, Russia, Italy, Spain, British India and Turkey. The total public indebted-

ness of the nations of the world stands at about \$20,000,000,000; the countries above-named are responsible for about \$17,250,000,000, leaving \$2,750,000,000 for all the rest. The national debt of England is now about \$3,650,000,000.

RELIGIOUS SECTS.—From a return prepared by the Registrar General, it appears that the entire number of sects in England and Wales, having places registered for the performance of divine worship, is 125. Among the names of the less generally known sects, we observe the following: "Apostolics," "Baptised believers," "Believers in Christ," "Bible Defence Association," "Christian's owning no name but the Lord Jesus," "Christian Emissaries," "Christian Testotallers," "Christadelphians," "Church of Christ," "Church of the People," "Church of Progress," "Ecclectics," "Free Christians," "Free Grace Gospel Christians," "Glory Band," "Hallelujah Band," "Independent Religious Reformers," "Inghamites," "Peculiar People," "Progressionists," "Providence," "Ranters," "Recreative Religionists," "Refuge Methodists," "Revivalists," "Revival Band," "Salem Society," "Separatists," "Spiritual Church."

GROWTH OF BRITISH COMMERCE.—In 1770 the imports and exports of England from and to foreign countries amounted to 23 million pounds sterling; in 1790 they were 34 millions; in 1800 they were 62 millions; in 1830 they were 116 millions; in 1850 they were 298 millions; in 1860, they were 376 millions; in 1870 they were 547 millions; and in 1871 they reached the enormous amount of 615 million pounds sterling, or about three billions, seventy-five millions of dollars. In one hundred years the commerce of Great Britain has increased over twenty-five fold! Who can form any idea of what it will be a hundred years to come? If it continues to grow at the same rate the figures necessary to express what will then be its extent, are so vast as to baffle the grasp of any ordinary intellect.

ONTARIO PUBLIC WORKS.—The expenditure by the Government of Ontario on Public Works (charged to capital) from the date of Confederation until 31st December, 1872, was as follows:

Government House	\$106,837 77
Asylum for the Insane, Toronto	176,353 23
Do. London	325,806 45
Asylum for Adult Idiots, do.	18,453 02
Deaf and Dumb Institute, Belleville	168,008 23
Blind Institute, Brantford	102,404 57
Central Prison, Toronto	91,583 91
Reformatory	13,497 28
Court House and Jail, Sault Ste. Marie ..	2,648 20
Agricultural College	51,061 42
Technological College	51,907 46
Normal and Model Schools, Toronto	24,359 23
Parliament and Departmental Buildings.	55,217 60
Registry Office and Lock-up House, Parry Sound	2,334 59
Do. Thunder Bay	5,477 92
Locks and River Works	141,186 93
Washago and Government Road	26,585 30
Clearings, &c., on Free Grants	8,223 13
Roads in Rverson	4,478 00
Drainage Works—chargeable to Municipalities	118,406 66
Surveys and Drainage—chargeable to Province	29,354 11
Inspections, Arbitrations and Awards	2,051 29
Total	\$1,406,236 30

The Montreal Warehousing Company.

Subscribed Capital - - - - \$600,000
with power to increase to - - - - \$1,400,000

DIRECTORS:

SIR HUGH ALLAN, *President.* HON. HY. STARNES, *Vice-President.*

C. J. BRYDGES. THOMAS CRAMP.
HUGH McLENNAN.

Goods can be consigned direct to the Company, or to its care. The Grand Trunk Railway Tracks connect with both Warehouses.

GEO. H. HANNA, JOHN S. HALL,
Secretary, *Manager.*
MONTREAL.

TO MERCHANTS AND THEIR CLERKS.

BOOK-KEEPING MADE EASY.

A Short but Comprehensive Treatise on Book-keeping, containing full instructions and Examples necessary for keeping any ordinary set of Books, will be sent, postage paid, to any address, upon enclosing Fifty Cents, to

H. GOULDING BRYANT, Toronto, Ont.

It is absolutely essential to the success of every business man that he should understand keeping his accounts correctly, in order to know at any time how individuals stand indebted to him, what he has got to meet obligations against himself, and how to shape his affairs in order to prepare for them as they mature. This indispensable science is frequently as necessary as capital, and every merchant in the land should have it at his fingers' ends, if he desires to prosper.

The above little work contains, in simple language, all necessary particulars, and will be found a most judicious investment. It is free from the complications which bewilder beginners in the more voluminous works, and goes straight to the mark.

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BANKING AND CURRENCY.

The following table shows the position on the 30th September, 1873, of the several Banks which are required to make returns to the Government, so far as the returns are published in the *Canada Gazette* :—

NAME OF BANK.	Paid up Capital.	Circulation.	DEPOSITS.		Specie and Dominion Notes.	Discounts.
			Payable on Demand.	Payable after Notice.		
ONTARIO.						
Bank of Toronto.....	1,500,000	1,180,582	1,188,531 58	997,372 04	472,790 77	4,093,539
Bank of Hamilton.....	488,340	209,415	263,172 97	56,287 00	70,430 76	655,901
Canadian Bank of Commerce.....	5,960,867	2,865,966	3,487,055 41	2,276,418 91	1,801,854 81	12,950,422
Dominion Bank.....	925,264	766,540	547,608 58	732,200 28	296,167 30	2,514,483
Niagara District Bank.....	359,482	357,192	123,154 36	793,781 76	74,928 05	1,026,544
Ontario Bank.....	2,476,150	1,344,817	1,138,865 98	1,401,918 81	596,943 88	5,542,282
Royal Canadian Bank.....	1,949,409	1,251,744	1,273,696 00	1,073,792 46	605,290 94	4,289,845
St. Lawrence Bank.....	224,888	134,007	.....	106,457 50	57,076 60	367,534
QUEBEC.						
Bank of Montreal.....	11,829,690	4,021,981	8,210,877 50	5,519,061 95	3,373,167 05	24,147,209
Bank of B. N. A.....	4,866,666	2,154,818	1,705,667 00	4,618,691 00	1,885,788 00	8,763,673
Banque du Peuple.....	1,600,000	334,466	441,674 70	509,353 64	188,308 93	2,548,687
Banque Nationale.....	179,650	670,353	662,181 94	1,103,517 52	301,941 82	3,296,595
Banque Jacques Cartier.....	1,636,295	594,514	677,350 74	1,304,846 13	152,172 26	3,688,589
Banque Ville-Marie.....	333,230	292,684	51,071 05	143,437 53	35,232 24	530,955
Banque de St. Jean.....	.....	.....	.....	.....	.....	.....
City Bank.....	1,200,000	351,841	1,006,595 00	329,698 20	252,890 59	1,957,897
Eastern Township Bank.....	881,540	661,317	303,460 68	461,739 28	144,083 01	1,768,183
Exchange Bank of Canada.....	579,800	439,016	293,283 84	461,510 00	145,297 65	1,057,755
Molson's Bank.....	1,837,075	1,215,945	1,774,711 75	676,408 70	371,229 05	4,885,075
Merchants Bank.....	7,118,680	4,052,192	6,005,370 45	2,597,612 44	2,023,352 33	16,174,647
Mechanics Bank.....	454,129	101,000	1,000 00	379,922 62	51,497 69	655,117
Metropolitan Bank.....	681,100	148,936	1,835,636 12	883,500 00	204,639 68	407,477
Quebec Bank.....	1,948 900	1,207,540	2,064,890 93	962,572 48	488,963 18	5,099,490
Union Bank.....	1,866,020	1,830,891	1,478,489 88	971,300 05	629,842 77	4,521,629
Total Ontario and Quebec.....	52,516,569	25,817,757	34,594,382 54	27,766,400 40	14,307,945 17	110,972,667
NOVA SCOTIA.						
Bank of Yarmouth.....	252,660	135,017	69,739 08	5,096 40	22,886 50	443,176
Bank of Nova Scotia.....	.....	.....	.....	.....	.....	.....
Exchange Bank of Yarmouth.....	268,285	156,398	9,360 29	18,498 64	30,676 33	371,190
Merchants Bank of Halifax.....	.....	.....	.....	.....	.....	.....
Peoples Bank do.....	.....	.....	.....	.....	.....	.....
Union Bank do.....	400,000	295,946	183,146 50	368,634 93	73,538 97	730,698
PRINCE EDWARDS ISLAND.						
Bank of Prince Edward's Island.....	.....	.....	.....	.....	.....	.....
Union Bank.....	.....	.....	.....	.....	.....	.....
NEW BRUNSWICK.						
Bank of New Brunswick.....	1,000,000	827,736	940,002 77	1,448,973 13	366,894 98	3,457,450
Maritime Bank of N. of Canada.....	.....	.....	.....	.....	.....	.....
Peoples Bank.....	.....	.....	.....	.....	.....	.....
St Stephen's Bank.....	200,000	120,526	70,191 89	.....	6,903 57	377,263
BRITISH COLUMBIA.						
Bank of British Columbia.....	.....	.....	.....	.....	.....	.....
Grand Total.....	54,637,514	27,353,370	35,866,823 07	29,607,603 50	14,808,845 61	116,352,474

*DOMINION WIRE WORKS, AND BIRD CAGE,
MANUFACTURER.*

E. W. BARNES,

WHOLESALE AND RETAIL

WIRE CLOTH & WIRE WORK

MANUFACTURER,

No. 770 CRAIG STREET WEST,

MONTREAL.

All kinds of Garden and Cemetery Fencing, Summer House, etc.

TUCKER & CO.,

Brokers and Commission Merchants,

HALIFAX,

NOVA SCOTIA,

Refer to

MESSRS. LORD, MAGOR & MUNN, MONTREAL.
MESSRS. CRAMP, TORRANCES & CO., TORONTO.

which are
the Canada

Discounts.

77	4,093,539
76	655,091
81	12,950,422
30	2,514,483
95	1,026,544
88	5,542,282
94	4,289,845
60	307,534
05	24,147,209
00	8,793,673
93	2,548,687
82	3,296,595
26	3,688,589
24	539,955
59	1,957,897
01	1,768,183
65	1,657,755
05	4,835,975
83	16,174,647
60	655,117
68	497,477
18	5,099,490
77	4,521,629
17	110,972,667
59	443,176
33	371,190
97	739,698
08	3,457,480
57	377,263
61	116,392,474

Except for Ontario and Quebec, the returns are so incomplete as to be useless for purposes of comparison. As regards Ontario and Quebec, a comparison of the position of the chartered Banks on the 30th September, 1870, 1871, 1872, and 1873, respectively, stands thus:—

	1870.	1871.	1872.	1873.
Capital paid up.....	\$31,849,424	\$37,240,131	\$44,157,496	\$52,516,569
Circulation.....	16,306,993	21,310,047	24,423,451	25,817,757
Government Deposits.....		9,394,378	9,247,294	11,145,851
Other Deposits.....	{ 47,272,920 }	44,361,971	48,334,414	51,214,981
Specie and Dominion Notes.....	12,612,993	11,095,557	12,873,065	14,997,945
Discounts current.....	66,770,522	85,480,167	104,990,386	110,972,667

The above figures shew a surprising expansion of banking business in three years. The amount of paid up capital had increased 65 per cent., and of current discounts 66 per cent., while the bank circulation had increased 58 per cent., deposits 32 per cent., and the amount held of specie and Dominion and Provincial notes, 13 per cent.

NOVA SCOTIA BANKS.

The official Bank statement in the *Canada Gazette* includes, as regards Nova Scotia, returns from only three Banks, of which two have their head offices in Yarmouth, and one in Halifax. From other sources we have statements in regard to the position of four Halifax Banks (Nova Scotia, Union, People's, and Merchants'), at the close of 1872, and of one (the Halifax Banking Company) on the 31st January, 1873. Adding to these the figures in regard to the Yarmouth Banks given in a previous table, we find the position of the Nova Scotia Banks to be as follows:—

BANK.	Paid up Capital.	Circulation.	Deposits.	Specie and Dom'n Notes.	Discounts.
	\$	\$	\$	\$	\$
Nova Scotia.....	490,000	574,057	1,086,377	104,142	1,742,687
Union.....	400,000	322,741	591,705	113,813	1,068,945
People's.....	500,000	323,137	608,427	120,468	1,271,791
Merchants'.....	600,000	582,560	510,248	163,844	1,442,658
Halifax Banking Company.....	300,000	143,041	286,439	55,904	709,651
Yarmouth.....	252,660	135,017	74,835	22,886	443,176
Exchange Bank of Yarmouth.....	268,285	156,398	27,859	30,676	371,190
Total.....	2,510,945	2,236,951	3,185,890	701,733	7,050,098

The above figures for the Yarmouth Banks are up to the 30th September, 1873; for the Halifax Banking Company to 31st January, 1873; and for the other Banks, to 31st December, 1872. The following table shews the proportions borne by circulation, deposits, &c., to paid up capital of the Ontario and Quebec Banks, and the Nova Scotia Banks, respectively.

	O. & Q.	N. S.
Circulation to capital.....	.49	.79
Deposits.....	1.19	1.13
Specie and D. Notes.....	.27	.25
Discounts.....	2.11	2.47

It would appear, therefore, that the Nova Scotia banks have, in proportion to capital, a larger circulation, and a larger line of discount than the Ontario and Quebec banks; while they hold a somewhat less proportion of deposits, and of specie and Dominion Notes.

The following are some additional facts in regard to the business for the previous year and position of the Halifax Banks at the close of 1872. The figures for the Halifax Banking Co., as we have already stated are up to 31st January, 1873, and cover a period of five months:—

BANK.	Reserve.	Profits.	Market prices of stock p.c.	Dividend.
	\$	\$		
Nova Scotia.....	55,066	78,532	140	7½
Union.....	60,000	83,936	143	8
People's.....	82,000	72,079	178	8
Merchants.....	60,000	83,270	134	8
Halifax Banking Company.....	20,000	13,277	..	..
Total.....	277,066	301,094		
31st Dec., 1871.....	149,614	193,440		

CANADIAN MUTUAL FIRE INSURANCE COMPANY.

HEAD OFFICE, - - HAMILTON, ONT.

All classes of Property Insured at reasonable rates against loss or damage by Fire or Lightning.

JOHN BARRY, President.
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Engravers, Bookbinders, and Printers,
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Engravings and Chromo Lithographs, Artists' Materials, Church and School Books.
Particular attention paid to the Manufacturing of **ACCOUNT BOOKS.**
Stamps, Dies, and Seals. Monogram & Address Cards, &c.

ST. LAWRENCE HALL,
OTTAWA, ONTARIO.

J. B. MACKENZIE, - - - Proprietor.

CARRIAGES TO AND FROM ALL STEAMBOATS AND RAILWAYS.

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JARDINE BROTHERS,
Manufacturers and Dealers in
BOOTS AND SHOES,
LEATHER & SHOE FINDINGS, &c., &c.
Wholesale—HENRY'S BLOCK, SPARKS STREET.
TERMS LIBERAL.
Retail Establishments—82 & 84 Sparks Street, and 63 Sussex Street,
OTTAWA.

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NEW BRUNSWICK BANKS.

The official returns, published elsewhere, being defective in regard to the Banks of New Brunswick, we have obtained information from other sources, and in the following table present the leading features of the business of the various Banks:—

BANK.	Paid up Capital.	Circulation.	Deposits.	Specie and Dom'n Notes.	Discounts.
	\$	\$	\$	\$	\$
New Brunswick	1,000,000	827,736	2,388,976	266,895	3,457,480
St. Stephen's	200,000	120,526	70,192	6,904	377,363
People's	122,000	245,596	178,476	61,356	436,662
Maritime	157,120	36,682	104,902	43,631	358,660
	1,477,120	1,230,530	2,742,546	478,786	4,630,065

At the first Annual General Meeting of the Maritime Bank, held at St. John, 3rd June, 1873, a report was presented, shewing the result of the business of the first half year, which terminated on the 31st March, 1873. The net profits of the first half year amounted to \$3,444.80; of which \$4,713.60 were appropriated to the payment of a dividend for the half year at 3 per cent., and the balance, \$1,713.20, was passed to credit of rest account.

In a note appended to the return we have obtained from the People's Bank, we find this statement:— "The People's Bank commenced business in September, 1864; the subscribed capital, \$60,000, being fully paid up on the 1st July, 1865. The capital has doubled in eight years, and this from the earnings of the Bank, after paying an annual dividend of 7 per cent.; and, while doing this, such a reserve has always been kept as to make the business of the Bank a safe and prudent one."

The last half-yearly dividend of the Bank of New Brunswick was 5 per cent. on \$1,000,000. The reserve was \$394,740.

BANKING OF THE DOMINION.

Having supplied the blanks in the Government returns, we are now enabled to present at one view the chief items in the business of all the Banks in Ontario, Quebec, Nova Scotia, and New Brunswick, which are required by their charters to make returns to the Government:—

BANK.	Paid up Capital.	Circulation.	Deposits.	Specie and Dom'n Notes.	Discounts.
	\$	\$	\$	\$	\$
Ontario and Quebec	52,516,539	25,817,757	62,360,781	14,307,945	110,972,667
Nova Scotia	2,810,945	2,236,951	3,185,890	701,733	7,050,698
New Brunswick	1,477,120	1,230,530	2,742,546	478,786	4,630,065
Total	56,804,604	29,285,233	68,289,217	15,488,464	122,653,830

Besides the above deposits, amounting to \$63,269,217, there were deposited on the 31st March, 1873, in the Government Savings Banks in Ontario, Nova Scotia, and New Brunswick, \$2,259,736; and in the Post Office Savings Banks, on the 30th June, 1873, \$3,207,052; bringing up the aggregate of deposits to \$73,756,015, without taking into account the moneys deposited in Building Societies, &c.

GOVERNMENT SAVINGS BANKS.

The following table shows the balances standing at the credit of depositors in the Government Savings Banks of the Dominion, on the 31st March 1872, and the 31st March 1873. It will be observed that the returns for the former date were not complete.

NAME OF BANK.	Bal'ces due March 31, 1873.	Bal'ces due March 31, 1872.	NAME OF BANK.	Bal'ces due March 31, 1873.	Bal'ces due March 31, 1872.
Ontario.			Nova Scotia (continued.)		
Toronto	\$103,973 98	\$79,748 58	Pielon	8,595 16	
Manitoba.			Sydney	3,033 00	
Winnipeg	70,448 12	9,300 00	Sydney	12,888 25	
British Columbia.			Triuro	16,283 00	
Victoria	291,041 38		Windsor	35,046 00	
Nanaimo	28,945 16		Tadmouth	10,529 00	
New Westminster	82,481 45		New Brunswick.		
Nova Scotia.			Bathurst	41,098 30	82,068 67
Amherst	10,091 00		Chatham	106,740 74	87,749 18
Antigonish	1,937 00		Dalhousie	114,140 11	87,032 21
Annapolis	7,078 63		Dorchester	1,669 00	
Arsicat	25,950 00		Fredericton	42,741 59	25,583 84
Baddeck	5,773 91		Moncton	4,446 66	868 23
Digby	7,241 00		Newcastle	93,741 42	82,575 01
Guysboro'	6,115 75		Richibucto	23,724 06	28,197 56
Halifax	1,000,529 55	1,023,235 49	St. Andrews	65,574 89	100,419 86
Kentville	2,484 00		St. John	465,667 38	
Liverpool	4,730 00		St. Stephen	1,210 00	
Lunenburg	3,845 00		Woodstock	25,301 24	14,038 32
Port Hood	7,541 00		Total	\$2,682,652 62	\$1,570,756 06

FURNITURE.

The GEO. MOOREHEAD MANUFACTURING COMPANY.

The Largest Establishment
IN THE WEST.

Have unequalled facilities for manufacturing the **FINEST** and every description of

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Carpets and Upholstering,

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HOUSE FURNISHINGS

IN ALL ITS BRANCHES.

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MANUFACTORY AND WAREROOMS:

KING STREET . . . LONDON, ONT.

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Discounts.
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Transferred to 5 per cent Stock.

\$	35,800
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THE
JOSEPH HALL
Manufacturing Company,
OSHAWA, - - ONT.

Are the Sole Manufacturers in Canada of the
GENUINE LEFFEL DOUBLE TURBINE WATER WHEEL

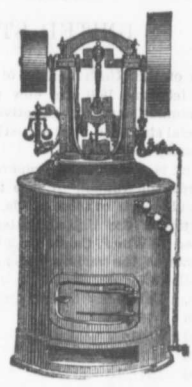
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THEY ALSO MANUFACTURE

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- SAW MILL MACHINERY,
- FLOUR MILL MACHINERY,
- SHINGLE & HEADING MACHINES AND JOINTERS,
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- GEARING, PULLEYS,
- HANGERS,
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Reasons why the **BAXTER STEAM ENGINE** is Superior to all other small Power Engines.

The Boiler is so constructed as to generate **THE GREATEST AMOUNT OF STEAM.**

The draught is up, and down, and up, by which we secure the Largest possible amount of **HEATING SURFACE.**

The Combustion Chamber is large, and **PERFECT COMBUSTION** ensues.

All the parts are Cylindrical or Circular, consequently can be made *perfectly secure* under any pressure required.

All the Heating Surfaces are *below the water line*, hence no liability to burn out the boiler.

The circulation of the water within the Boiler is perfect, holding all sediment in suspension, so that the same may be blown from the surface; or, by blowing off the Boiler once a week, under pressure, it can be kept perfectly clean.

The Engine is built upon and secured to the Cylinder, all parts being turned and squared by lathes and planers, consequently all parts will fit properly, be in line, and correctly placed one to the other, so that no one of the parts will be thrown out of adjustment by expansion.

The Shaft is the furthest removed from the heat—as it should be: while the Cylinder and its parts are kept hot by being immersed in the steam: All the adjustment is made before the Engine is placed upon the Boiler.

There are no loose pieces within to become disarranged.

Whenever necessary, the Engine can readily be taken from the Boiler, by simply unscrewing the holding-down bolts.

The Piston can be taken out, or can be adjusted from the top, without difficulty.

The small amount of fuel requisite to produce power, and there being no necessity of forcing the fire, or getting up an intense heat in the furnace, its results—that the danger is greatly diminished, in fact is far less than in any other Engine, added to which a fusible plug is placed in the apex of the crown sheet, so that in reality it is impossible to explode it.

Insurance companies make no extra charge where these Engines are used.

We claim that we have produced *more power with a given amount of fuel than has ever before been realized* in an Engine of equal power, so that the experimental has passed into actual demonstration.

We submit this Engine to the criticism of Engineers, Mechanics, men of science, and the practical business man, believing that it is the best—mechanically, scientifically, and practically constructed Engine, ever invented. Descriptive Catalogue sent free to all applicants. For further information address,
JOSEPH HALL MANUFACTURING CO., Oshawa, Ont.

UNITED STATES CENSUS STATISTICS.

The results of the Ninth Census of the United States, taken 1st June 1870, are now published in three large volumes, devoted respectively to population and social statistics, vital statistics, and statistics of Industry and Wealth.

The following is a summary prepared expressly for the "Mercantile Annual," of the leading facts ascertained under each of these heads.

The population of the United States and Territories classified as White, Colored, Chinese and Indian (taxed) was, at the various decennial periods, 1790-1870 as follows:—

	White.	Colored.	Chinese.	Indian.	Total
1790	3,172,006	757,298			3,929,214
1800	4,306,446	1,002,037			5,308,483
1810	5,862,073	1,377,808			7,239,881
1820	7,862,166	1,771,656			9,633,822
1830	10,537,378	2,328,642			12,866,020
1840	14,195,805	2,873,648			17,069,453
1850	19,553,008	3,638,808			23,191,876
1860	26,922,537	4,441,839	34,983	44,021	31,443,321
1870	33,889,377	4,880,009	63,254	25,731	38,558,371

The total population of the United States and territories in 1870 as ascertained by the census, was 38,558,371. Additional Indians on reservations and at agencies, enumerated, 96,366; ditto., estimated, 26,875; nomadic (estimated) 234,740; total Indians, sustaining tribal relations, 357,981; white population of Alaska, 461; White and Colored population of Indian territory, 8,783; and the result is obtained that the true population of the United States was 38,925,568.

The actual increment of population in the ten years 1860-70 was 8,251,445, and the percentage of increase 35½; whereas the increment of population in the ten years 1850-60 was only 7,115,050, and the percentage of increase 22½. The retardation of increase was no doubt largely due to the effects of the war. It used to be a favorite calculation of American statisticians that if the rate of increase which had generally obtained up to 1860 (about 35 per cent. per decade) continued, the population of the United States would reach an aggregate of one hundred millions by the year 1900. It is not at all probable that in future there will be so large a percentage of increase; but even with the rate of the last decade, 22½ per cent., the United States would have a population of one hundred millions at the taking of the census of 1920.

NATIVITY AND FOREIGN PERCENTAGE.

The numbers of natives and foreign-born respectively were as follows:

	1870.	1860.
Native	32,991,142	27,304,624
Foreign-born	5,567,229	4,138,697

In 1860, the foreign-born were about 13 per cent. of the whole population; in 1870 they were 14½ per cent. In 1870, there were 10,892,015, who had one or both parents foreign

Of the five and a half millions of foreign born among the population of 1870, nearly half a million were natives of British America, classified as follows:—

	White.	Colored.	Indian.
Canada	411,731	2,687	494
Nova Scotia	33,098	464	
New Brunswick	26,551	184	2
Newfoundland	3,421	9	
Prince E. Island	1,348	13	
Not specified	13,193	80	106
Total	469,342	3,430	692

The natives of Great Britain and Ireland, found in the United States at the taking of the census, were classified as follows:—

England	550,924
Ireland	1,855,827
Scotland	140,835
Wales	74,533
Not specified	4,122

Total..... 2,626,241

The natives of Germany numbered 1,690,533; of France, 116,402; of Denmark, Sweden and Norway, 241,685.

PRINCIPAL CITIES.

Fourteen cities had a population exceeding, in each case, 100,000. The following is a list, with the population in 1860 and 1870 respectively:—

	1870.	1860.
New York, N.Y.	942,292	805,668
Philadelphia, Pa.	674,022	565,629
Brooklyn, N.Y.	396,099	266,661
St. Louis, Mo.	310,864	160,773
Chicago, Ill.	298,977	109,390
Baltimore, Md.	267,354	21,418
Boston, Mass.	250,526	177,840
Cincinnati, Ohio	216,239	161,044
New Orleans, La.	191,418	168,675
San Francisco, Cal.	149,473	56,892
Buffalo, N.Y.	117,714	81,129
Washington, D.C.	109,199	61,122
Newark, N.J.	105,069	71,941
Louisville, Ky.	100,753	68,238

EDUCATION, &c.

The numbers attending schools, according to Table IX., were as follows:—

	1870.	1860.
White	6,414,740	5,660,325
Colored	180,372	32,629
Chinese	140	
Indian	1,214	
Total	6,596,466	5,692,954

The number of persons, ten years of age and over, unable to read was 4,528,084. The number, ten years of age and over, unable to write was 5,638,144; of

CHEAPEST AND BEST.

New York Daily Witness, \$3 per Annum,

New York Weekly Witness, \$1 per Annum.



JOHN DOUGALL & SON,
MONTREAL.

To Advertisers.

The circulation of the DAILY WITNESS is now 12,000 ; the Tri-weekly, 3,600 ; Weekly, 11,000 ; CANADIAN MESSENGER, 14,000 ; DOMINION MONTHLY, 3,250.

The circulation of the Daily exceeds that of all the other English Dailies in Montreal together, and the other figures exceed those of similar publications.

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1,144; of

whom there were Whites, 2,851,911; Colored, 2,789,689; Chinese, 7,195; Indian, 9,349.

According to another table, made up from returns by institutions, the members attending school were 7,309,938; of whom 3,621,996 were males, and 3,687,942 females. The number of institutions was 141,629. The number of teachers was—male, 93,329; female 127,713; total, 221,042. The income was—from endowment, \$3,663,785; from taxation and public funds, \$61,746,939; from other sources, including tuition fees, \$29,992,902; total, \$95,402,726. The total income of educational institutions, returned in 1860, was \$34,718,112.

The number of libraries included in the census returns was—private, 108,800, having 26,072,420 volumes; other than private, 57,015, with 19,456,518 volumes; total, 164,815 libraries, and 45,528,938 volumes. The Congressional Library in Washington, D.C., has 190,000 volumes.

The statistics of newspapers and periodicals give the following general results.

	No.	Circulation
Dailies	574	2,601,547
Tri-weeklies	107	155,105
Semi-weeklies.....	115	247,197
Weeklies	4,255	10,594,643
Semi-monthlies.....	96	1,349,820
Monthlies	625	5,650,843
Bi-monthlies	13	31,650
Quarterlies	39	211,670
Total	5,871	20,812,475

The copies annually issued of all newspapers and periodicals, numbered 1,508,548,250, against 927,951,548 in 1860.

CHURCHES.

The relative strength of the leading denominations, according to the census returns, is shown in the following table:

	Church Sittings.	Church Property.
Methodist.....	6,528,209	\$69,874,121
Baptist	4,360,135	41,698,198
Presbyterian	3,357,172	69,399,726
Roman Catholic	1,990,514	60,985,566
Congregational	1,117,212	25,069,698
Episcopal (Protestant)	991,051	36,514,549
Lutheran	977,332	14,917,747
Christian	865,692	6,425,137
All other	1,477,835	29,708,899
Total	21,665,062	\$354,483,581

In the above table under the head of Baptist, are included "regular" and "other"; under Presbyterian, "regular," "other," "Dutch Reformed," and "German Reformed." Under Christian, both "Christians," and "Disciples of Christ." The number of church sittings returned in 1860, was 19,128,751, and the total amount of church property, \$171,397,932; the value of property having increased more than 100 per cent. while the accommodation provided for worshippers had increased only 13 per cent.

PAUPERISM AND CRIME.

The number of paupers supported at the public expense during the year ending June 1, 1870, was 116,102, at an annual cost of \$10,930,429. The number receiving support June 1, 1870, was, white, (native) 44,539; colored, (native) 9,400; foreign, 22,798; total, 76,737.

The number of persons convicted of crime during the year ending June 1, 1870, was 36,562. The number in prison, June 1, 1870, was, white (native) 16,117; colored (native) 8,056; foreign, 8,728; total, 32,901.

AREA.

In 1860, the area of the United States and Territories, was estimated at 2,980,959 square miles. In 1860, it was estimated at 3,026,494 square miles, the increase representing the territory acquired from Mexico, known as the Gadsden purchase. In 1870, it was estimated at 3,603,884 square miles, the increase representing the acquisition of Alaska. If the water surface of the great lakes and rivers be added, it is estimated that the total area of the United States (land and water) is now 4,000,000 square miles.

SEX AND AGE.

Classified by sex, the population included 19,493,565 males, and 19,064,806 females. Of the native population, 16,486,022 were males, and 16,504,539 females. Of the foreign-born population, 3,006,943 were males, and 2,560,286 females. Of the native white population, 14,086,599 were males, and 14,009,156 were females. Of the native colored population, 2,387,917 were males, and 2,482,447 were females. It thus appears that of the native white population, the males were in excess by 77,066 and that of the native colored population on the other hand the females were in excess by 95,990. In 1860, of the native white population, the males were in excess by 416,000, and of the native colored population the females were in excess by only 8,000. The difference between the figures of 1860 and those of 1870 indicates the ravages made by the war among the male population, both white and colored.

Classified by age, the population was as follows:—

Under 10	10,329,436
From 10 to 15	5,604,389
From 16 to 50	20,686,795
From 60 and over.....	1,937,781
Total	38,558,371

The number of school, military, and citizen ages respectively, was as follows:—

5 to 18 (male and female).....	12,065,443
18 to 45 (male).....	7,570,487
21 and upward (male).....	8,426,941

OCCUPATIONS.

The census tables give the employments of 12,505,923 persons, of the age of ten years and over, while the total population of ten and over was 28,228,945. There were engaged in

MAMMOTH FACTORIES.

E. B. EDDY,

HULL, Province Quebec,

MANUFACTURER & WHOLESALE DEALER IN

L U M B E R,

Tongued & Grooved Flooring,

SASH, DOORS, BLINDS & MOULDINGS,

IN EVERY VARIETY.

**Pails, Tubs, Zinc Wash-Boards, Telegraph
and Parlor Matches, Novelty
Butter Tubs, &c., &c.**

The Subscriber invites the attention of the Trade, Jobbers and Builders, to his unequalled facilities for executing orders in any or all of the above branches of manufacture.

Wholesale Orders only received at the Factories
for Matches or Wooden Ware.

E. B. EDDY.

	Male.	Female.	Total.
Agriculture.....	5,525,503	396,968	5,922,471
Professional and personal services.....	1,618,121	1,066,672	2,684,793
Trade and Transportation.....	1,172,540	18,698	1,191,238
Manufactures and mechanical and Mining Industries.....	2,353,471	353,950	2,707,421
Total.....	10,669,635	1,836,288	12,505,923

The following table shows the number of persons (male and female) engaged in each occupation, which gave employment to 20,000 or more:—

Agricultural laborers.....	2,885,996
Farmers and planters.....	2,977,711
Gardeners and nurserymen.....	31,435
Barbers and hairdressers.....	23,935
Clergymen.....	43,874
Domestic servants.....	975,734
Employees of hotels, &c., (not clerks).....	23,438
Hotel keepers.....	26,394
Laborers (not specified).....	1,031,665
Launderers and laundresses.....	60,906
Lawyers.....	40,736
Officials of Government.....	44,743
Physicians and Surgeons.....	62,383
Restaurant keepers.....	35,185
Soldiers (U. S. army).....	22,081
Teachers (not specified).....	126,822
Boatmen and watermen.....	21,332
Bookkeepers and accountants in stores.....	31,177
Clerks in stores.....	222,504
Draymen, hackmen, &c.....	120,756
Employees of railroad companies.....	154,027
Sailors.....	56,663
Trades and dealers (not specified).....	100,406
Traders in dry goods.....	39,790
Traders in Groceries.....	74,410
Bakers.....	27,080
Blacksmiths.....	141,774
Boot and shoemakers.....	171,127
Brick and tile makers.....	26,070
Butchers.....	44,354
Cabinetmakers.....	42,835
Carpenters and Joiners.....	344,396
Carriage and wagon makers.....	42,464
Cigar makers.....	28,286
Coopers.....	41,789
Cotton mill operatives.....	111,606
Curriers, tanners, &c.....	28,702
Employees of manufacturing establishments.....	20,242
Engineers and Firemen.....	34,233
Fishermen and Oystermen.....	27,106
Harness and saddle-makers.....	32,817
Iron and steel operatives (not specified).....	22,141
Iron-foundry operatives.....	34,245
Machinists.....	54,765
Manufacturers.....	42,877
Marble and stone cutters.....	25,831

Masons, brick and stone.....	89,710
Mill and factory operatives (not specified).....	41,619
Millers.....	41,522
Milliners and dressmakers.....	92,084
Miners.....	152,107
Painters and varnishers.....	85,123
Plasterers.....	23,577
Printers.....	39,590
Saw-mill operatives.....	47,298
Tailors, tailoresses, &c.....	161,820
Tinners.....	30,524
Wheelwrights.....	20,942
Woolen Mill operatives.....	58,836

The following table shows the number of females engaged in the leading occupations, open to them:—

Agricultural laborers.....	373,382
Farmers and Planters.....	22,681
Domestic servants.....	867,354
Laborers (not specified).....	21,521
Laundresses.....	55,600
Teachers.....	89,790
Cotton-mill operatives.....	64,398
Milliners and dressmakers.....	90,480
Tailoresses and seamstresses.....	97,207
Woolen-mill operatives.....	22,776

VITAL STATISTICS.

The returns of mortality, obtained by the census, are obviously very defective. Out of a total population of 38,558,371, the number of deaths reported in one year was 492,223, or 1 in 78; in other words, if the returns were correct, the average duration of life in the United States would be 78 years, which is a manifest absurdity. There have evidently been, as was naturally to have been expected, large omissions from the return of deaths. This is admitted by the Superintendent of the Census, but at the same time he points out that the statistics have a value as distributing a body of deaths approaching half a million, among the several periods of life, between the two sexes, according to cause of death and month of death, by race, by nationality, and by occupation. Viewed in this light, the tables, while falling far short of absolute correctness, have still their value for the statistician. Mr. E. B. Elliott, chief clerk of the Bureau of Statistics, has constructed a series of tables illustrative of the rate of mortality in the United States, basing his calculations on the assumption, derived from the experience of insurance companies, &c., that the number of deaths returned is 41 per cent. below the truth, while the proportions of deaths distributed among the different ages, &c., may be considered as relatively correct. The following table contrasts the mean future duration of life at different ages in the United States, as thus ascertained by Mr. Elliott with that assigned for England, according to the best authorities:—

LUKE & BRO.,

OSHAWA, ONT.,

MANUFACTURERS OF

Furniture in all its Lines.

THE TRADE FURNISHED ON LIBERAL TERMS.

Persons furnishing houses will find it to their advantage to apply to us direct.

All Orders will receive our prompt attention.

ST. LOUIS HOTEL,

ST. LOUIS STREET, QUEBEC.

This HOTEL, which is unrivalled for SIZE, STYLE and LOCALITY, in Quebec, is open throughout the year for Pleasure and Business Travel.

It is eligibly situated near to, and surrounded by the most delightful and fashionable promenades,—the Governor's Garden, the Citadel, the Esplanade, the Place d'Armes, and Durham Terrace—which furnish the Splendid Views and Magnificent Scenery for which Quebec is so justly celebrated, and which is unsurpassed in any part of the world.

The Proprietors in returning thanks for the very liberal patronage they have hitherto enjoyed, inform the public that this Hotel has been

THOROUGHLY RENOVATED AND EMBELLISHED,

AND CAN NOW ACCOMMODATE ABOUT 500 VISITORS;

And assure them that nothing will be wanting on their part that will conduce to the comfort and enjoyment of their guests.

WILLIS RUSSELL & SON, *Proprietors.*

CANADA CLOCK COMPANY.

Manufactory at Whitby, Ontario.

WEIGHT STRIKE.—NET PRICE TO DEALERS:

30 hour O. G., No. 1 Extra, with weights.....\$3 00
(Deduct 15 cents for weights when not wanted.)

These movements are all brushed, and the plates, instead of being pinned, are securely fastened together with octagon brass nuts—an improvement which the trade will appreciate. The pinion shafts are not excelled by any of American manufacture, and excels any other case in the market.

ORDERS SOLICITED. Special prices on materials for large quantities.

TO THE TRADE.

Having employed skilled American workmen from the best manufactories in the United States, we are now turning out thoroughly reliable Clocks, which, in point of finish, and accuracy as time-keepers, are not excelled by any of American manufacture. **EVERY CLOCK WARRANTED.**

As the dealers throughout the Dominion felt hurt that we had placed our Clocks in the hands of a wholesale agent for disposal, we beg to say that we have now taken it into our own hands, and in future will supply the trade with our Clocks and materials at first cost from the Manufactory, thereby saving them the wholesale dealer's profit, and enabling them to compete successfully with the best of American manufacture.

Wanted, an agent in every town and village in the Dominion, to whom we will give the sole agency of our Clocks.

CANADA CLOCK COMPANY, Whitby, Ont.

J. HAMER GREENWOOD, President.

Age.	Expectation of Life. United States. per cent.	England. per cent.
0	39.2	40.9
10	45.3	47.4
20	38.2	39.9
30	32.5	33.3
40	26.4	26.7
50	20.4	20.1
60	14.7	13.9
70	9.8	8.7
80	6.0	5.1
90	3.4	2.9
95	2.5	2.2

If the above table can be relied upon, up to 40 years of age, the probable future duration of life in England is greater than that of the United States; while those who have passed that age have a better expectation of life in the United States than in England.

The following table shows the proportion of deaths, from each class of causes, in one hundred deaths from all causes:—

DISEASES.	
Unknown	3.507
General	38.331
Nervous system	12.281
Circulatory system	3.460
Respiratory system	12.995
Digestive system	15.033
Urinary, &c .....	.964
Female .....	.268
Pregnancy .....	.977
Organs of locomotion .....	.444
Integumentary system .....	.564
Still-born	1.841
Old age	1.621
Debility	2.336
Poisons .....	.478
Parasites .....	.217
Malformations .....	.074
Accidents and injuries	4.619
Total	100.

The following shows the number of deaths, assigned to the most fatal diseases in the list, out of every hundred deaths occurring:—

Consumption	14.2
Pneumonia	8.1
Euteric fever	4.5
Scarlet fever	4.1
Cholera infantum	4.1
Diarrhoea	2.9
Eucephalitis	2.8
Convulsions	2.6
Croup	2.2
Measles	1.9
Whooping cough	1.8
Enteritis	1.8
Dysentery	1.6
Dropsy	1.6
Intermittent fever	1.5
Paralysis	1.5
Diphtheria	1.3
Cancers	1.3

Under the above eighteen heads were included about 60 per cent., or three-fifths of all the deaths which occurred.

THE UNFORTUNATES.

The statistics of the blind, deaf and dumb, &c., give the following as the total numbers:—

	Male.	Female.	Total.
Blind	11,943	8,977	20,920
Deaf and dumb	8,916	7,289	16,205
Insane	18,219	19,213	37,432
Idiotic	14,485	10,042	24,527

WEALTH.

The valuation of all property, real and personal, in the United States (except that of the General Government) is stated as follows:—

Assessed	1870.	1860.
Real estate	\$9,914,780,825	\$6,973,006,049
Personal estate	4,264,205,907	5,111,553,956
Total	14,178,986,732	12,084,560,005

TRUE

Real and personal estate, 30,068,518,507 16,159,616,068

The "True valuation" of 1860 excludes the value of slaves. The Superintendent of the Census admits that the above results are far from being strictly reliable. To a large extent they are based on estimates. He thinks that of the apparent gain of 107 per cent. in the valuation of the United States between 1860 and 1870, at least from 20 to 30 per cent. is due to understatement in 1860, while another large percentage of the difference is to be accounted for by the general advance in prices due to the condition of the currency.

TAXATION.

The "Taxation, not national," was as follows:—

	1870.
State	\$68,051,296
County	77,746,115
Town, City, &c	134,794,108

Total

Against \$94,186,746 in 1860. Add the national taxation for the year ending June 30, 1870—\$411,255,479; and the aggregate was \$601,847,000—equal to \$17.94 per head of the population.

PUBLIC DEBT.

The "Public Debt" not "National," was as follows:

State	\$352,806,608
County	187,565,540
Town, City, etc	338,244,520
Total	\$868,616,758

This added to the national debt, which, on the 1st June, 1870, was \$2,406,562,372, makes the aggregate public indebtedness of the United States at that

date \$3,271,874,768, or nearly \$85 per head of the population.

AGRICULTURE.

The number of acres of land in 1870, was 407,735,041 of which 188,921,099 were improved. In 1860 the total acreage was 407,212,538, of which 163,110,720 acres were improved.

The cash value of farms in 1870 was estimated at \$9,262,803,861, of farming implements and machinery at \$336,878,429, and of live stock at \$1,525,276,457; total value of farms, implements, and stock, \$11,124,958,747. In 1860 the valuation stood thus: farms, \$6,645,046,007; farming implements and machinery, \$246,118,141; value of live stock \$1,089,329,945; total \$7,980,493,093; the gain in 1870 being \$3,144,465,654.

In 1870, the amount of wages paid to farm hands, including value of board was \$310,286,285; and the total estimated value all farm productions, including betterments and additions to stock, was \$2,447,538,658.

The numbers of live stock owned on farms, were as follows:

	1870.	1860.
Horses	7,145,370	6,249,174
Mules and Asses....	1,125,415	1,151,148
Milch cows.....	8,935,332	8,585,735
Working oxen.....	1,319,271	2,254,911
Other cattle.....	13,566,005	14,779,373
Sheep.....	28,477,951	22,471,275
Swine.....	25,134,596	33,512,867

The returns of produce for 1870 and 1860, respectively, were as follows:—

	1870.	1860.
Wheat, bu.....	287,745,626	173,104,924
Rye, bu.....	16,918,795	21,101,380
Indian Corn, bu.....	760,944,549	838,792,742
Oats, bu.....	282,107,157	172,643,185
Barley.....	29,761,305	15,825,898
Buckwheat, bu.....	9,821,721	17,574,818
Rice, lbs.....	73,635,021	187,167,032
Tobacco, lbs.....	262,735,341	434,209,461
Cotton, bales.....	3,011,996	5,387,052
Wool, lbs.....	100,102,387	60,264,913
Peas and Beans, bu..	5,746,027	15,061,995
Potatoes (Irish), bu..	143,337,473	111,148,847
Potatoes (Sweet), bu..	21,709,824	42,095,026
Wine, galls.....	8,092,330	1,627,192
Butter, lbs.....	514,092,683	459,681,372
Cheese, lbs.....	53,492,153	103,663,927
Milk sold, galls.....	235,500,999	.....
Hay, tons.....	27,316,048	19,983,896
Clover Seed, bu.....	639,657	956,188
Grass Seed, bu.....	583,188	900,040
Hops, lbs.....	25,456,069	10,991,996
Hemp, tons.....	12,746	73,403
Flax, lbs.....	27,133,034	4,72,145
Flax Seed, bu.....	1,730,444	566,867
Silk Cocoons, lbs.....	3,387	11,944
Sugar, cane, hhds....	87,043	230,982
" sorghum, hhds.....	24	.....
" maple, lbs.....	28,443,645	40,120,305

Mollasses, cane, galls	6,593,323	14,963,996
" sorghum, galls	16,050,089	6,749,123
" maple, galls..	921,067	1,597,589
Beeswax, lbs.....	631,129	1,322,787
Honey, lbs.....	14,702,815	23,366,337

The number of farms returned was 1,449,073 in 1850; 2,040,077 in 1860; 2,659,985 in 1870. The average size of farms was 203 acres in 1850; 199 acres in 1860; and 153 acres in 1870.

MANUFACTURING INDUSTRY.

The statistics of manufacturing industry obtained by the census are stated to be very defective and untrustworthy, by the Superintendent, who assigns various reasons why the assistant marshals did not obtain full returns. They may be assumed to indicate, however, the relative proportions of the different branches of industry. We select from the tables, a list of the leading departments of manufacturing industry, with the estimates of the value of the annual product of each:—

	\$.
Agricultural Implements.....	52,066,875
Blacksmithing.....	41,828,296
Bleaching and dying.....	58,679,503
Bookbinding.....	14,077,309
Boots and shoes.....	181,644,090
Bakery products.....	36,907,704
Brick.....	29,028,359
Butchering.....	13,686,061
Carpentering and building.....	132,901,432
Carpets.....	22,776,900
Carriages, waggons and sleds.....	68,795,670
Cars, railroad, and repairs.....	31,070,734
Cheese.....	16,771,665
Clothing.....	161,560,836
Coal oil, refined.....	26,952,287
Coffee an spices, roasted and ground....	11,266,423
Confectionery.....	15,922,643
Cooperage.....	20,863,723
Copper.....	15,796,750
Cotton goods.....	177,993,687
Drugs and chemicals.....	19,417,194
Flouring and grist mill products.....	444,985,143
Furniture.....	69,068,684
Gas.....	32,048,851
Glass.....	19,235,863
Hardware.....	25,464,452
Hats and caps.....	24,848,107
Hosiery.....	18,411,364
India rubber.....	14,566,374
Iron pigs.....	69,640,498
" forged and rolled.....	128,062,627
" other.....	149,249,569
Jewelry.....	22,104,32
Lead.....	18,327,196
Leather.....	157,237,597
Liquors, distilled.....	36,191,133
" malt.....	55,706,643
" vinous.....	2,235,238
Lumber, planed.....	42,179,702
" sawed.....	209,852,527

Machinery	138,519,246
Malt	12,016,515
Marble and stone work	30,233,514
Masonry, brick and stone	14,587,185
Meats	62,140,439
Musical instruments	13,905,908
Painting	13,244,498
Paints	16,932,405
Paper	48,676,935
Patent medicines	16,257,720
Plumbing and gas-fitting	10,394,471
Printing cottons and woollens	54,446,044
Printing and publishing	66,463,010
Quartz, milled	18,386,406
Saddlery and harness	32,709,981
Sash, doors and blinds	36,625,806
Sewing machines	14,077,446
Shipbuilding and repairs	17,910,328
Silk goods	12,733,362
Soap and candles	22,535,337
Sugar and molasses cane	10,383,368
" " refined cane	108,941,911
Tin, copper, and sheet-iron ware	40,636,811
Tobacco and cigars	71,762,044
Woolen goods	151,298,196
Worsted goods	22,090,331

These figures include in all cases the value of the materials, which may vary from 10 to 90 per cent. of that of the product.

The total product of manufactured industry, as returned by the census of 1860, was \$1,885,861,676. As returned by the census of 1870, it was \$4,233,325,442 or, as corrected in some particulars, in order to bring it into comparison with the product of 1860, \$3,924,958,660—an increase of \$2,039,096,984, or 108 per cent. This ratio of increase the Superintendent divides by assigning 56 per cent. to an increase in price, and 52 per cent. to an increase in production.

MINING.

The value of the leading products of mines, according to the census returns, was as follows:—

Coal, anthracite	\$38,495,745
Coal, bituminous	35,029,247
Copper	5,201,312
Gold	23,203,791
Iron ore	13,204,138
Petroleum	19,304,224
Silver quartz	3,248,861

The total value of the products of the mine was estimated at \$152,598,994. The Superintendent of the census states that the returns of gold and silver are below the mark. Allowing a sufficient per centage for the value added to the quartz product by milling, the gross product of gold and silver would be \$34,000,000, whereas the product given by Prof. Raymond, Commissioner of Mining Statistics for the same year was \$61,500,000. The coal product, the Superintendent believes, is accurately stated. The quantity was 15,664,275 tons anthracite and 17,199,415 tons bituminous; total, 32,863,690 tons. The

coal mined in Great Britain in 1870 was 110,431,192 tons.

FISHERIES.

The census returns of the Fisheries, the Commissioner says, are distressingly inadequate. They show a product of the total value of \$11,096,521, employing 20,504 hands.

THE BANKERS CLEARING HOUSE, near the Post Office, Lombard street, London, is the medium through which bankers obtain the amount of cheques and bills in their hands for collection from other bankers. Instead of presenting their cheques at each banking house, and receiving cash and notes in payment, Clearing Bankers settle the whole amount delivered during the day at this establishment, by receiving or paying the difference in their amount by a single cheque on the Bank of England. Every bank in London and the country is represented by Clearing Bankers, and as their agents send through the Clearing House all drafts payable in the city and in the country, the amount passing through this channel is enormous. On one day it has amounted to over \$250,000,000. The total for the year ending April 30, 1872, was £5,359,722,000 and for the year preceding £4,018,464,000. The establishment is managed by a committee, of which Lord Wolverton is chairman; Sir John Lubbock, hon. sec.; the acting managers being Mr. George Derbyshire, chief inspector, and Mr. John C. Pocock, deputy inspector.

SLOW OF BELIEF.—Less than fifty years ago, an "able editor," in England, thus discoursed: "As to those persons who speculate on making railways generally throughout the Kingdom, we deem them and their visionary schemes unworthy of notice. What can be more palpably absurd and ridiculous than the prospect held out of locomotive travelling twice as fast as stage-coaches? We should as soon expect the people of Woolwich to suffer themselves to be fired off from one of Congreve's ricochet rockets, as trust themselves to the mercy of such a machine going at such a rate."

TEA.—The first tea, drank in England, was brought through the agency of the East India Company, in 1666; and small imports began thenceforward to be made, the price at first being 60s per lb. In 1712 the imports of tea into England were 166,000 lbs.; in 1750 they reached 2,300,000 lbs.; in 1800, 24,000,000 lbs.; in 1830, 30,500,000 lbs.; and in 1870 they were 141,000,000 lbs.

GOLD.—The first discovery of gold in California was made in 1847 by a Mr. Marshall, while making a mill race on the river Americans. In Australia, gold was discovered by Count Strelzesky in 1839, but public attention was not attracted to the subject until the existence of extensive gold fields throughout Australia was announced by Mr. E. H. Hargraves in 1851. In 1846, the estimated production of gold throughout the world was \$30,000,000. In 1853, after the California and Australia gold discoveries, it was \$150,000,000.

POST OFFICE STATISTICS.

From the last report published by the Postmaster General, we take the following comparative statement of some of the chief items of postal statistics for the years 1871 and 1872. The revenues and expenditures are those of the fiscal years ending 30th June. The number of miles of mail travel and the estimated number of letters carried are for the calendar years, and the number of post offices, and number of miles of post route, are given, as on 1st January, 1872 and 1873:

	1871.	1872.
Post Offices	3,943	4,135
Miles of post route.....	80,039	33,415
Miles of annual mail travel	11,992,898	12,548,389
Letters and Post Cards carried. 27,050,000	30,600,000	
Gross postal revenue	\$1,079,767	\$1,193,062
Postal expenditure	1,271,006	1,369,163

The following particulars in regard to the number of letters, newspapers and parcels are for the calendar year 1872; those in regard to money order business for the fiscal year ended 30th June, 1872:

Newspapers carried	24,409,000
Registered letters	1,280,000
Free letters	1,125,000
Parcels.....	95,200
Money Order offices.....	634
Money Orders issued	136,480
Amount	\$5,144,834

The following is a recapitulation of the money order business transacted in the several Provinces of the Dominion for the years ending 30th June, 1871 and 1872. It duplicates the amounts of the orders issued in one Province and payable in another, by including both issues and payments; but where the amount is payable in the Province where issued, it is only included once. The table embraces also the money order business in the United Kingdom, as well as the business in and between the several Provinces:

	1871.	1872.
	\$	\$
Ontario and Quebec	6,042,126	6,739,006
Nova Scotia.....	1,628,559	1,985,907
New Brunswick	1,040,786	1,416,966
British Columbia.....		21,896
	8,711,471	9,856,775

Out of 1,277,000 registered letters carried by post during the year 1872, the number which never received their destination, was 38. Of these four were contained in mail bags, which did not reach the post offices for which they were destined; 9 were stolen from post offices by burglars, 8 were accidentally destroyed by fire, and in 17 cases the responsibility for loss could be ascertained, and the loss made good by the officer in fault. There were also 74 cases in which the contents or parts of contents were said to be missing, and in 30 of these cases, the loss was made good by the officer responsible.

The number of dead letters passing through the

Canada dead letter office in 1872, was 380,810; 7,645 letters were sent to the Dead Letter Office, because the addresses were unintelligible or insufficient; 2,500 registered letters were sent in as dead letters; of these, 2,375 had originated in Canada, and were opened and returned to the writers.

On correspondence between Canada and the United States, there was collected in Canada, \$211,740; in the United States, \$225,055; total, \$436,795. The total in 1871 was \$393,082.

The number of letters, newspapers, &c., conveyed by the Allan Mail Line, between Canada and the United Kingdom, and to and from the United States, in the years ended November, 1871 and 1872, was as follows:

FROM CANADA.	1871.	1872.
Letters	669,845	810,246
Newspapers	587,009	716,949
Books	10,939	11,479
Samples, &c.....	3,158	3,725
TO CANADA.		
Letters	371,781	684,501
Newspapers	819,714	841,748
Books	16,055	36,864
Samples, &c.....	5,198	13,444
FROM UNITED STATES.		
Letters	206,332	161,199
Newspapers	117,515	96,012
TO UNITED STATES.		
Letters	2,896	5,708
Newspapers	1,906	5,486

POST OFFICE DEPARTMENT, DOMINION OF CANADA.

GENERAL POST OFFICE, OTTAWA.

Postmaster-General, Hon. D. A. Macdonald; Deputy Postmaster-General, Wm. H. Griffin; Secretary, Wm. White.

Post Office Inspectors.—John Dewe, Chief Inspector, Ottawa Station, Ont.; Arthur Woodgate, Halifax Station, N. S.; John McMillan, St. John Station, N.B.; W. G. Shepherd, Quebec Station, Q.; E. F. King, Montreal Station, Q.; R. W. Barker, Kingston Station, Ont.; M. Sweetnam, Toronto Station, Ont.; G. E. Griffin, London Station, Ont.; T. P. French, Ottawa Station, Ontario.

LETTER RATES, ETC.

Canada.—Letters posted in Canada addressed to any place within the Dominion (including Prince Edward Island, Manitoba, and British Columbia) pass, if prepaid, for three cents per $\frac{1}{2}$ oz.; but if posted unpaid, such letters are charged 5 cents per $\frac{1}{2}$ oz. Letters mailed at any office for delivery by or from that same office are charged 1 cent, each, and must be prepaid, otherwise they are sent to the Dead Letter Office.

Newfoundland.—Postage on letters 6 cents per ½ oz. Newspapers, 2 cents each. Prepayment necessary.

Bermuda (via Halifax).—Letters 6 cents per ½ oz. Newspapers 2 cents each. Printed matter 6 cents per 4 oz.

United States.—The rate on letters to the United States is 6 cents per ½ oz., if prepaid, 10 cents if unpaid. Newspapers 2 cents each.

POSTAL CARDS.

Post Cards to United States must have affixed a one cent Canada Postage stamp in addition to the one cent stamp impressed on the card, unless so prepaid will not be forwarded.

United States Post Cards come to Canada on the like terms.

Post Cards can be sent to Newfoundland without any additional stamp.

MAILS FOR CANADA FROM ENGLAND.

Two Ocean Steamers carrying mails for Canada leave Liverpool in each week, viz.: a Canadian Packet on every Thursday, via Derry on Friday, sailing to Quebec in Summer and Portland in Winter, by which the postage rate is 3d. stg. per ½ oz., and a Cunard Packet every Saturday, via Cork on Sunday, bringing mails to New York, by which the Postage rate to Canada is 4d. stg. per ½ oz. A Canadian Packet leaves Liverpool every alternate Tuesday for Halifax, calling at Queenstown en route. Postage 3d. stg. per ½ oz., same as by Canadian Packet to Quebec or Portland.

The British Post Office forwards letters to Canada by the first packet sailing after the letter is posted, unless the letters bear a special direction—"By Canadian Packet" or "By British Packet"—and in that case they are kept over for the Packet designated. "By Canadian Mail" is not a distinctive superscription; for any mail for Canada is a "Canadian Mail," by whatever Packet forwarded.

WEST INDIES VIA HALIFAX.

Letters for the West Indies, British and Foreign, are sent via Halifax and Bermuda, monthly; postage, 12 cents per ½ oz.; newspapers, 2 cents each; books, 6 cents per 4 oz.

Bermuda via Halifax.—Letters, 6 cents per ½ oz.; newspapers, 2 cents each.

West Indies (Danish) via New York.—Letters, 13 cents per ½ oz.; newspapers, 4 cents each.

West Indies (except as above specified) via New York.—Letters, 21 cents per ½ oz.; newspapers, 6 cents each.

Cuba, Demerara and Jamaica via New York.—Letters, 10 cents per ½ oz.; newspapers, 4 cents each. No unpaid correspondence forwarded by these routes.

REGISTRATION OF LETTERS.

Persons posting letters containing value, should

be careful to require them to be registered, and to obtain from the Postmaster a certificate of receipt for registration.

The charge for registration, in addition to the postage, is as follows, viz. :—

On letters to any other place in Canada, or British North America.....	2 cents.
On letters for the United States.....	5 "
On letters for the United Kingdom.....	8 "
On letters for British Colonies or Possessions, sent via England.....	16 "
On letters for France and other Foreign Countries, via France (see table).	
On parcels, patterns, or samples, in Canada.....	5 "
On book packets and newspapers to United Kingdom.....	8 "

Both the postage charge and registration fee must in all cases be prepaid.

Registration is not an absolute guarantee against the miscarriage or loss of a letter; but a registered letter can be traced when an unregistered letter cannot, and the posting and delivery or non-delivery can be proven. A registered letter is thus secured against many of the casualties which, from incorrect address, forgetfulness of the receiver, or error, may affect an unregistered letter.

PARCEL POST.

The charge on parcels by the parcel post, which is limited to places within the Dominion, is 12½ cents per 8 oz., (with 5 cents additional if registered).

BOOK POST.

A book packet may contain any number of separate books, publications, works of literature and art, maps or prints, photographs, daguerreotypes, when not on glass, or in frames containing glass; any quantity of paper, vellum or parchment (to the exclusion of letters); and the books, maps, papers, &c., may be either written, printed or plain, or any mixture of the three; and may be either British, Colonial or Foreign.

Book packages must be open at both ends or both sides.

The rate on book packets between any place in Canada, and to Newfoundland, is one cent per ounce.

BOOK POST RATES.

WEIGHT.	By Canadian Pkt.	By Can'd Packet.	To France by Can. Sts.
Not exceeding 1 oz.	2 cents.	4 cents.	4 cents.
1 to 2 oz.	4 "	6 "	4 "
2 to 4 oz.	6 "	8 "	8 "
4 to 8 oz.	12 "	16 "	16 "
8 to 12 oz.	18 "	24 "	24 "
12 oz. to 1 lb.	24 "	32 "	32 "

and so on, increasing one rate for every 4 oz.

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No. 1.—Table showing the Postage, including Registration Fee, to be collected on Registered Letters sent from Canada to the undermentioned countries.

COUNTRIES.	Not exceeding ½ oz.	Over ½ and not exceeding 1 oz.	Over 1 and not exceeding 2 oz.	Over 2 and not exceeding 4 oz.	Over 4 and not exceeding 8 oz.	Over 8 and not exceeding 16 oz.
Belgium	36 cents.	36 cents.	36 cents.	36 cents.	46 cents.	46 cents.
France	28 "	40 "	60 "	72 "	92 "	104 "
Hamburg	26 "	26 "	36 "	36 "	46 "	46 "
India	38 "	38 "	60 "	60 "	82 "	82 "
Italy	30 "	30 "	44 "	44 "	58 "	58 "
Norway	30 "	30 "	44 "	44 "	58 "	58 "
Prussia	26 "	26 "	36 "	36 "	46 "	46 "

BRITISH AND FOREIGN POSTAGE TABLE.

VIA ENGLAND.

No. 2.—Showing the amount of Postage to be collected in the Dominion of Canada, upon Letters, Newspapers, and Book Packets, forwarded by Canadian Mail Steamers, to the United Kingdom, and through the United Kingdom to the undermentioned Colonies and Foreign Countries.

In all cases the postage must be prepaid. Letters for the United Kingdom, if posted unpaid, or insufficiently prepaid, will be forwarded—but they will be charged on delivery with the amount of deficient postage, and a fine of 3d stg. each letter.

Letters may be registered to all places, except those the names of which are followed by the letters "r.", indicating that no registration can be effected.

The Registration Fee on letters addressed to the United Kingdom, is 8 cents each. In all other cases the Registration Fee is 16 cents from Canada to the place of destination; except to places marked "r.", in which cases a Registration fee of 8 cents each letter, must be collected, and

in addition, double the ordinary rates of postage as given in this Table.

No Book Packet addressed to Portugal, Madeira, the Azores, or Cape de Verdes, must exceed 1 lb. in weight; to Russia and Poland no such packet must exceed 8 oz. A Packet of Patterns for Germany or Belgium, or any other country via Belgium, must not exceed 8 oz. A Book Packet for Greece must not exceed 3 lbs. in weight, nor must it exceed 2 feet in length by 1 foot in width or depth.

Upon Letters and Book Packets forwarded through the United States, the following additional rates must be collected, viz.—2 cents per 1 oz. on Letters, and 2 cents per 4 oz. on Book Packets.

An additional postage of 6 cents. per 4 oz. must be collected on Letters, 2 cents each on Newspapers, and 6 cents per 4 oz. on Book Packets and Patterns for places marked thus "r.", when addressed to be sent via Brindisi.

On Book Packets for the United Kingdom, not exceeding 1 oz. in weight, the postage is 2 cents; on Book Packets weighing more than 1 oz. the progressive rates of postage will be found in the table below.

COUNTRIES, ETC.	FOR A LETTER.					FOR A BOOK PACKET.							
	Not exceeding ½ oz.	Above ½ oz. and not exceeding 1 oz.	Above 1 oz. and not exceeding 2 oz.	Above 2 oz. and not exceeding 4 oz.	For every additional ½ oz.	For every additional ¼ oz.	FOR EACH NEWSPAPER.	Not exceeding 2 oz.	2 oz. to 4 oz.	4 oz. to 8 oz.	8 oz. to 12 oz.	12 oz. to 1 lb.	For every additional ¼ oz.
"Aden	22	22	44	—	22	—	6 cents.	10	12	24	36	48	12
Africa, West Coast of	16	16	32	—	16	—	4 cents.	8	10	20	30	40	10
Algeria	10	16	26	6	4	—	Book rate.	6	12	24	36	48	12
Ascension	28	28	56	—	28	—	4 cents.	8	10	20	30	40	10
"Australia, South	16	16	32	—	16	—	6 cents.	10	12	24	36	48	12
"Australia, Western	16	16	32	—	16	—	6 cents.	10	12	24	36	48	12
Austria	10	10	20	—	10	—	Book rate.	8	16	32	48	64	16
Azores	16	28	44	12	4	—	do.	6	12	24	36	48	12
Baden	10	10	20	—	10	—	do.	8	16	32	48	64	16
Bavaria	10	10	20	—	10	—	do.	6	12	24	36	48	12
Belgium	10	10	20	—	10	—	do.	6	12	24	36	48	12
Bolivia	40	40	80	—	40	—	6 cents.	10	12	24	36	48	12
"Borneo	28	28	56	—	28	—	6 cents.	10	12	24	36	48	12
"Bourbon	24	24	48	—	24	—	8 cents.	14	16	32	48	64	16
Brazil	28	28	56	—	28	—	4 cents.	8	10	20	30	40	10
Bremen	10	10	20	—	10	—	Book rate.	8	16	32	48	64	16
Brunswick	10	10	20	—	10	—	Book rate.	8	16	32	48	64	16
Buenos Ayres	28	28	56	—	28	—	4 cents.	8	10	20	30	40	10
Canary Islands	16	28	44	12	4	—	Book rate.	8	10	20	30	40	10
Cape de Verdes	16	16	32	—	16	—	do.	6	12	24	36	48	12
Cape of Good Hope	28	28	56	—	28	—	4 cents.	8	10	20	30	40	10
"Ceylon	22	22	44	—	22	—	6 cents.	10	12	24	36	48	12
Chili	43	40	80	—	40	—	cents.	10	12	24	36	48	12
"China (ex Hong Kong)	28	28	56	—	28	—	6 cents.	10	12	24	36	48	12
Constantinople	12	12	24	—	12	—	Book rate.	8	16	32	48	64	16
Costa Rica	28	28	56	—	28	—	4 cents.	8	10	20	30	40	10
"d'Aradanelles	16	28	44	12	4	—	Book rate.	6	12	24	36	48	12

BRITISH AND FOREIGN POSTAGE TABLE—Continued.

COUNTRIES, ETC.	FOR A LETTER.					FOR EACH NEWSPAPER.	FOR A BOOK PACKET.						
	Not exceed- ing 4 oz.	Above 4 oz. and not ex- ceeding 8 oz.	Above 8 oz. and not ex- ceeding 12 oz.	Above 12 oz. and not ex- ceeding 16 oz.	For every additional 1 oz.		For every additional 1 oz.	Not exceed- ing 2 oz.	2 oz. to 4 oz.	4 oz. to 8 oz.	8 oz. to 12 oz.	12 oz. to 1 lb	For every additional 4 oz.
Denmark	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
Equador	40	40	80	—	40	6 cents.	10	12	24	36	48	12	
Egypt (Alexandria and Suez)	16	16	32	—	16	4 cents.	10	12	24	36	48	12	
Egypt, Cairo, and all places except above..	20	20	40	—	20	6 cents.	—	—	—	—	—	—	
England	6	6	12	—	6	2 cents.	4	6	12	18	24	6	
Falkland Islands	16	16	32	—	16	4 cents.	8	10	20	30	40	10	
Fernando Po.	10	16	26	6	4	Book rate.	4	8	16	24	32	08	
Frankfort	10	10	20	—	10	do.	8	16	32	48	64	16	
Galatatz	16	28	44	12	4	Book rate.	6	12	24	36	48	12	
Gallipoli	—	—	—	—	—	—	—	—	—	—	—	—	
Gambia	—	—	—	—	—	—	—	—	—	—	—	—	
Gibraltar	16	16	32	—	16	4 cents.	8	10	20	30	40	10	
Gold Coast	—	—	—	—	—	—	—	—	—	—	—	—	
Greece	20	20	40	—	20	Book rate.	8	16	32	48	64	16	
Guatemala	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
Hamburg	—	—	—	—	—	—	—	—	—	—	—	—	
Hanover	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
Hayti	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
Hesse	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
Hesse Homburg	—	—	—	—	—	—	—	—	—	—	—	—	
Holland	10	10	20	—	10	Book rate.	6	12	24	36	48	12	
*Hong Kong	28	28	56	—	28	6 cents.	10	12	24	36	48	10	
India	22	22	44	—	22	6 cents.	10	12	24	36	48	12	
Ionian Islands	20	20	40	—	20	Book rate.	8	16	32	48	64	16	
Ireland	6	6	12	—	6	2 cents.	4	6	12	18	24	6	
Italy (including Rome)	14	14	28	—	14	Book rate.	8	16	32	48	64	16	
*Labuan	28	28	56	—	28	6 cents.	10	12	24	36	48	12	
Larnaca	16	16	32	—	16	Book rate.	8	16	32	48	64	16	
Lunenburg	10	10	20	—	10	do.	8	16	32	48	64	16	
Liberia	16	16	32	—	16	4 cents.	8	10	20	30	40	10	
Lippe Detmold	—	—	—	—	—	—	—	—	—	—	—	—	
Lubeck	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
Madeira	16	16	32	—	16	Book rate.	6	12	24	36	48	—	
Malta	16	16	32	—	16	4 cents.	8	10	20	30	40	10	
Mauritius	24	24	48	—	24	8 cents.	14	16	32	48	64	16	
Mecklenburg	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
Mexico	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
Moldavia	14	14	28	—	14	Book rate.	8	16	32	48	64	16	
Monte Video	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
Mytelene	16	28	44	12	4	Book rate.	6	12	24	36	48	12	
Nassau, Duchy of	10	10	20	—	10	do.	8	16	32	48	64	16	
Natal	—	—	—	—	—	—	—	—	—	—	—	—	
New Granada	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
*New South Wales	—	—	—	—	—	—	—	—	—	—	—	—	
*New Zealand	16	16	32	—	16	6 cents.	10	12	24	36	48	12	
Norway	14	14	28	—	14	Book rate.	8	16	32	48	64	16	
Oldenburg	10	10	20	—	10	do.	8	16	32	48	64	16	
*Penang	28	28	56	—	28	6 cents.	10	12	24	36	48	12	
Perr	40	40	80	—	40	6 cents.	10	12	24	36	48	12	
Poland	16	16	32	—	16	Book rate.	8	16	32	—	—	—	
Porto Rico	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
Portugal	16	28	44	12	4	Book rate.	6	12	24	36	48	—	
Prussia	10	10	20	—	10	do.	8	16	32	48	64	16	
*Queensland	16	16	32	—	16	6 cents.	10	12	24	36	48	12	
Reunion	24	24	48	—	24	8 cents.	14	16	32	48	64	16	
Reuss	10	10	20	—	10	Book rate.	8	16	32	48	64	16	
aRhodes	16	28	44	12	4	do.	6	12	24	36	48	12	
Russia	14	14	28	—	14	do.	8	16	32	—	—	—	
St. Helena	28	28	56	—	28	4 cents.	8	10	20	30	40	10	
aSalonica	—	—	—	—	—	—	—	—	—	—	—	—	
aSamsoun	16	28	44	12	4	Book rate.	6	12	24	36	48	12	
Saxe Altenburg, Saxe Coburg Gotha, Saxe Meiningen, Saxe Weimer, Saxony, Schaumburg, Lippe Schwartzburg Rudolstadt, Schwartzburg Sonderhausen	10	10	20	—	10	do.	8	16	32	48	64	16	
Scotland	6	6	12	—	6	2 cents.	4	6	12	18	24	6	

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POSTAGE RATES ETC., ON PATTERNS AND SAMPLES WITHIN THE DOMINION.

Patterns or samples of merchandise and goods for sale, not exceeding 24 oz. in weight, may be posted in Canada to be forwarded to any place within the Dominion, on pre-payment by postage stamp of a rate of 1 cent. per ounce under the following regulations:

If such rate be not fully prepaid by the stamps affixed, the Packet is to be rated with the deficient postage and a fine of five cents in addition.

Packets of samples and patterns may be registered on pre-payment by postage stamp of a registration fee of 5 cents in addition to the postage rate, and provided such Packets be handed into the post office for registration.

Patterns or samples must be sent in covers open at the ends, so as to be easy of examination. Samples, however, of seeds, drugs, and so forth, which cannot be sent in open covers, may be enclosed in bags of linen or other material, fastened in such a manner that they may be readily opened; or in bags entirely closed, provided that they be transparent, so that the officers of the post office may be able to satisfy themselves as to the nature of its contents.

The packet may bear on the *outside* the address of the sender, in addition to the address of the person for whom it may be intended; also a trade mark and numbers, and the price of the article enclosed; *inside*, there must be no enclosure but the samples or patterns themselves. particulars, however, of the trade-marks, numbers and price may be marked on the articles themselves instead of on the outside of the Packet, at the option of the sender.

POSTAGE RATES, ETC., ON PATTERNS AND SAMPLES, TO THE UNITED KINGDOM AND FOREIGN PARTS.

Patterns of merchandise and samples may be forwarded between Canada and the United Kingdom, France, Italy, German Empire, Netherlands, Portugal, Switzerland, and Denmark, by the Canadian Packet mails, at book post rates, and subject to the following conditions:

There must be no writing or printing other than the address of the person for whom the packet is intended, the manufacturer's or trade mark and number, and price of the article.

Samples of seeds, drugs, and similar articles intended for delivery within the United Kingdom, may be sent in bags entirely closed provided such bags be transparent. Bags entirely closed must not be used for the transmission of seeds to foreign parts.

Scissors, knives, razors, forks, steel pens, nails, keys, watch machinery, metal tubing, pieces of metal or ore, and such like articles, are now allowed to be forwarded by the Post as samples, provided they be packed and guarded in so secure a manner as to afford complete protection to the contents of the mail bags, and to the persons of the officers of the Post Office. Such articles, however, must be so

packed that they may be easily examined; and any packet containing such articles, which may be found to be insufficiently guarded, will not be forwarded by Post.

None of the articles named in the next preceding paragraph may be sent as patterns or samples to any place abroad except Germany, Belgium, and the British Colonies, and not to these places when addressed *via* France.

PATTERNS, LIMIT OF SIZE AND WEIGHT.

The limits of weight and size are as follows:—

PLACES.	Weight.	Length.	Breadth or Depth
Azores	16 oz.	18 inches.	12 inches.
Belgium	8 oz.	24 " "	12 " "
Canada	24 oz.	24 " "	12 " "
Cape de Verds.....	16 oz.	18 " "	12 " "
Denmark.....	48 oz.	24 " "	12 " "
France.....	36 oz.	18 " "	12 " "
German Empire.....	8 oz.	24 " "	12 " "
Greece.....	48 oz.	24 " "	12 " "
Italy.....	36 oz.	24 " "	12 " "
Madeira.....	16 oz.	18 " "	12 " "
Netherlands.....	16 oz.	24 " "	12 " "
Poland.....	8 oz.	24 " "	12 " "
Portugal.....	16 oz.	18 " "	12 " "
Russia.....	8 oz.	24 " "	12 " "
Switzerland.....	48 oz.	24 " "	12 " "
United Kingdom.....	24 oz.	24 " "	12 " "

Any infringement of the conditions laid down will render the packet liable to be treated and charged as a letter.

MONEY ORDERS IN CANADA.

All the Money Order Post Offices in the Dominion of Canada are authorized to draw Money Orders on each other for any sum up to \$100, and for as many Orders of \$100 each as the applicant may require, upon the following terms, viz.:—

On Orders up to \$10	5 cents.
Over \$10 and up to 20	10 "
" 20 " 40	20 "
" 40 " 60	30 "
" 60 " 80	40 "
" 80 " 100	50 "

MONEY ORDERS ON THE UNITED KINGDOM.

The Money Order Offices throughout the Dominion also draw upon all the Money Order Offices in England, Ireland and Scotland, and the Channel Islands, for any sum up to £10 sterling, and grant as many orders for £10 sterling each as may be needed to make up the amount to be remitted. The terms are as under:—

On Orders up to £2	\$0 25
" over £2 and up to £5.....	0 50
" over £5 " £7.....	0 75
" over £7 " £10.....	1 00

MONEY ORDERS ON BRITISH INDIA.

All Money Order Offices in the Dominion have authority to issue Money Orders payable at any place in British India, and *vice versa*, to pay Money Orders drawn by the Money Order Office of British

IMMIGRATION.

From the report of the Minister of Agriculture of the Dominion of Canada, Hon. J. H. Pope, we obtain the following particulars in regard to the immigration into Canada in the calendar year 1872, as compared with previous years.

The total number of immigrants from all parts who entered the Dominion in 1872 was 89,186. The numbers for the five years since Confederation were as follows:—

	1868.	1869.	1870.	1871.	1872.
Via the St. Lawrence	34,300	43,114	44,475	37,020	34,743
" Suspension Bridge and Inland Ports of Ontario and Quebec	36,511	30,326	23,857	27,365	49,139
Maritime Province and other ports	637	925	687	1,337	5,313
Totals	71,448	74,365	69,019	65,722	89,186

The number of immigrants by the St. Lawrence route to the port of Quebec in each year of the decade from 1863 to 1872 was as follows:—

1863	19,419
1864	19,147
1865	21,355
1866	28,648
1867	30,757
1868	34,300
1869	43,114
1870	44,475
1871	37,020
1872	34,743

The national origins of the immigrants who landed at the port of Quebec in 1871 and 1872 were as follows:—

	1871.	1872.
English	17,915	14,867
Irish	2,980	3,410
Scotch	3,426	4,165
German	9,300	764
Scandinavian	2,999	10,148
French and Belgians	1,366	1,366
Other origins	4,363	23
Total	37,020	54,743

The following statement exhibits the trades and callings of the steerage male adults who landed at Quebec during the years 1871 and 1872:—

	1871.	1872.
Farmers	2,980	2,336
Laborers	11,465	6,189
Mechanics	1,674	6,809
Clerks and Traders	89	79
Professional Men	4	14
	16,221	15,427

The number of immigrants who passed through the Dominion and proceeded to the United States

during the last seven years, as reported by Dominion Government Agents, were as follow:—

1866	41,704
1867	47,212
1868	58,683
1869	57,302
1870	44,313
1871	37,949
1872	52,698

The number of those reported by the Dominion Agents at the several ports to have settled in Canada during the same period of seven years were as follow:—

1866	10,091
1867	14,666
1868	12,765
1869	18,630
1870	24,706
1871	27,773
1872	36,578

The Commissioner remarks in his report:—

"The two preceding statements are those which are of chief interest in considering the question of immigration to Canada. There appears considerable fluctuation during the seven years in the numbers of those who passed through Canada for the United States. But the increase in the numbers of those who stated they intended to settle in Canada has been steady year by year; the apparent increase in 1872 over 1871 being 8,805, or 35.34 per cent."

The increase during 1872 is in a measure attributable to the active exertions of the Agents of the Dominion to make known the resources of Canada and the advantages which it offers as a field for immigration in the United Kingdom and on the Continent of Europe; and also to the fact that assistance was afforded to a considerable extent by the Dominion Government by means of passenger warrants, enabling immigrants to obtain passages at £4 5s. sterling, instead of £6 6s.; children in proportion.

The Dominion Agents, without the use of exaggeration, have been very active in their exertions to awaken and enlighten the people in the overcrowded countries of the old world as to the advantages which Canada offers as a home for the intending emigrant; by pointing out its vast undeveloped resources; by showing the field it offers for agricultural and other labourers; the channels it opens for artisans; and the demands for labour that will arise from the immense public works about to be undertaken; the labour for which must come, for the most part, from beyond the seas, the Dominion not having nearly sufficient, at present, for the supply of its own ordinary wants.

They have also pointed out the existence of millions of unsettled acres of prairie lands in Manitoba and the North-West territory, of the richest productive capacity,—lands which are probably more favourable for the growth of wheat in greater abundance and perfection than those of any other coun-

try in the world; and which at no distant day it is hoped will become the homes of many millions of men from the old world.

The total expenditure in the service of immigration in 1871 and 1872 was as follows:—

	1871.	1872.
Agencies in Dominion and Contingencies	\$43,525	\$76,257
European Agencies and Traveling Agents	20,271	49,867
Quarantine	18,925	21,592
Inspecting Physicians, Quebec..	2,600	2,600

Total 85,321 150,316

A grant of \$70,000 was voted by Parliament in aid of the Provinces for the encouragement of immigration, as requested by delegates from the Provinces at the Immigration Conference, held in the fall of 1871, which was distributed as follows:—

To Ontario.....	\$25,000
“ Quebec.....	20,000
“ New Brunswick	10,000
“ Nova Scotia	10,000
“ British Columbia.....	5,000

\$70,000

The total amount of expenditure by the Dominion Government for affording assistance and transport to indigent immigrants was \$33,873.55, against \$21,112.31 in 1871.

The sums spent by the Dominion Government, both for inducing immigration and assisting immigrants on their arrival, were supplemented by considerable expenditure by the Provincial Governments.

The Province of Ontario spent during the year, the sum of \$57,078.14; of which \$25,290.00 was in the form of refund bonus, \$12,303.16 in provisions, free transports, medicines, &c., for immigrants, and \$20,084.98 in other expenses. The Province of Quebec spent during the year \$30,373.94; of which \$15,722.65 was for aiding immigrants, and \$14,651.29 for other disbursements. The Province of New Brunswick expended \$20,593.27; of which \$2,472.45 was for house building and furnishing for immigrants, \$10,656.79 for passages of immigrants and expenses connected therewith, \$6,428.01 for road building, chopping, &c., and \$1,037.02 for miscellaneous expenses. The Province of Nova Scotia expended \$3,000 in printing, establishing agencies in Europe, &c., and it has authorized an expenditure equal to \$12 per head in aid of emigrants.

The combined total expenditure for the service of Immigration and Quarantine in the Dominion, including the Provinces of Ontario, Quebec, New Brunswick and Nova Scotia, in 1872 was \$261,963.03; namely, \$111,646.35 by the Provinces, and \$150,316.68 by the Dominion.

A circular was sent out by the Department of Agriculture enquiring, among other things, as to the number of immigrants who could find employment in different parts of the Dominion. The whole of the returns are not yet in, but those which have been furnished ask for a supply of 168,268 immigrants of

various classes. The actual number which arrived in 1872 was 36,578, from which it will appear that the whole arrivals were only sufficient for about one-fourth of the demand.

As a general rule the Immigrants who come to this country do well, and many of them in a few years become comparatively independent.

In the Appendix a statement is given of the number of Immigrants arrived at the port of Quebec since the year 1828 until 1872 inclusive. The grand total distributed by nationalities, is as follows:

England	435,163
Ireland	501,982
Scotland	141,240
Germany and Norway.....	194,827
France and Belgium.....	1,366
Other countries	13,248
Total	1,287,822
Yearly average	29,269

The above figures merely show the number who arrived at the port of Quebec. How many of the 1,287,822 immigrants who arrived at Quebec in these 44 years actually remained in Canada, we have no means of accurate knowledge.

The following is a statement of the actual number of immigrants who left the United Kingdom in 1872, and distinguishes their destinations:

United States	233,747
British America	32,205
Australian Colonies	15,876
All other places	12,999
Total	294,822
Total, 1871	252,495

MEANS OF COMMUNICATION 100 YEARS AGO.—In 1770 two days and a half were required for travelling by stage from Liverpool to Glasgow; and from Edinburgh to London there was only one stage coach, which set out once a month, and took twelve to fourteen days to perform the journey. The roads generally were most deficient, and, as the necessary result, there was the greatest possible inequality in the distribution of produce, and a corresponding variety in prices; so that, whilst London was often suffering from want of food, farmers in certain localities were not able to get more than five farthings the pound for good muton.

BANK OF ENGLAND.—The Bank of England was established in 1694, with a capital of £1,200,000. In 1867 its capital was increased by £1,000,000. Since 1759 it issued notes for £15 and £10, but issued no £5 notes until 1793. In the beginning of 1871, it had a capital of £14,553,000 a note circulation of £24,539,000, and deposits, public and private, to the extent of £24,000,000. At the same date the London joint-stock banks had collectively a capital amounting to nearly £9,000,000, and deposits to the amount of £84,000,000 (£420,000,000). The Scotch banks had a capital of £9,000,000, and deposits and current accounts amounting to £63,000,000. The Irish banks also had a considerable amount.

DOMINION FISHERIES.

The importance of the place occupied among the resources of the Dominion, by its Fisheries, may be measured by the facts set forth in official returns, in regard to the values of the total product, and of the exports to other countries. From the last official statements, it appears that the yearly value of the products of the fisheries of the four provinces, Quebec, Ontario, Nova Scotia and New Brunswick, is over nine and a half millions of dollars, and that the yearly value of the exports from the same provinces of produce of the fisheries is over four and a half million dollars. Very little labor has yet been bestowed on the fisheries of British Columbia, but they are stated, on good authority, to be among the richest in the world.

In the last annual report of the Minister of Marine and Fisheries, we find the following table, showing, the yield and value of the fisheries in the Provinces named, during the years 1871 and 1872:—

	Quantity.	Value.	Quantity.	Value.
	1871.	1871.	1872.	1872.
NOVA SCOTIA:				
Codfish	447,168 qtls.	1,900,464	525,249 qtls.	2,232,366
Mackerel	228,152 brls.	2,737,824	115,833 brls.	1,624,804
Herring	202,875 brls.	811,500	170,657 brls.	682,628
Salmon	6,402 brls.	125,087	6,677 brls.	144,078
Other Fish and Fish Oils .....	.....	995,864	.....	1,332,927
Total Nova Scotia .....	.....	\$6,570,730	.....	\$6,016,535
QUEBEC:				
Codfish	217,773 qtls.	633,319	217,741 qtls.	911,845
Mackerel	7,638 brls.	76,380	1,759 brls.	17,590
Herring	27,539 brls.	82,617	29,063 brls.	89,305
Salmon	3,728 brls.	59,648	4,050 brls.	64,800
Other Fish and Fish Oils .....	.....	220,648	.....	238,746
Total Quebec .....	.....	\$1,092,612	.....	\$1,330,180
NEW BRUNSWICK:				
Codfish	9,292 qtls.	43,268	81,420 qtls.	346,086
Mackerel	4,636 brls.	56,603	2,217 brls.	32,738
Herring	150,871 brls.	603,484	124,157 brls.	496,628
Salmon	8,042 brls.	201,062	8,090 brls.	307,787
Other Fish and Fish Oils .....	.....	674,278	.....	882,201
Total New Brunswick .....	.....	\$1,578,695	.....	\$1,966,469
ONTARIO:				
Whitefish	13,317 brls.	106,536	17,490 brls.	143,920
Trout	7,477 brls.	50,816	7,586 brls.	60,688
Herring	5,875 brls.	33,250	6,974 brls.	41,844
Other Fish	1,891 brls.	11,575	4,466 brls.	21,581
Total, Ontario .....	.....	\$213,177	.....	\$367,633
Total Values .....	.....	\$9,455,223	.....	\$9,570,116

NOTE.—Salmon, Mackerel and Herring are uniformly reduced to barrels from the numbering by pieces cans, boxes, &c.

About one thousand decked vessels, and seventeen thousand open boats are now engaged in fishing within these Provinces, employing some forty-two thousand men. The estimated number of persons supported almost entirely by this industry in the various fishing communities exceeds two hundred thousand souls.

We make the following extracts from the report of the Minister of Marine and Fisheries for 1872:—

PRESERVATION OF FISH IN INLAND WATERS.—The protection of fish in the numerous lakes, rivers and streams which exist throughout the interior, has received attention. It was found on close enquiry that many of these waters were fast becoming depopulated, through excessive and unseasonable fishing. The increasing demand and high prices for

fresh fish, created by American dealers, have induced many persons of late to fish more extensively than usual for such of the lacustrine and other species as abound in the inland waters of Canada. The remoteness of many favorite fishing localities from settlements, and the difficulty of maintaining actual supervision over them, have admitted of strangers and their confederates carrying on illicit operations with impunity. It has only been by arresting the fruits of their labors on the way to market, that any effectual check could be applied. This has been accomplished by placing Fishery Officers at proper places to intercept the illegal carriage and exportation of fish during the prohibited seasons. It will be heretofore dangerous and unprofitable for aliens and their native associates to continue these unlawful operations.

RESTORATION OF OYSTER FISHERY AND FORMATION OF OYSTER BEDS.—Oysters, to the value of \$96,000 are yearly imported into Canada from the United States; the bulk of which importation is in kegs and cans, probably mere "culs," or a small proportion of primary oysters mixed with others of an inferior quality. Only about \$43,000 worth are annually produced in the provinces of Nova Scotia and New Brunswick, nine-tenths of which are taken in the last named province. These are disposed of in the shell at home markets. About \$140,000 worth of oysters are thus shown to be consumed in Canada; but less than one-third of which supply is from native sources. There is no sufficient reason why the demand for oysters throughout the Dominion of Canada should not be supplied by our own people. When the Intercolonial Railway is completed, the inland markets, now supplied by American dealers will be easily accessible. The domestic consumption would no doubt be increased if the article was produced and supplied within our own resources. The oyster grounds on the Canadian coast are very extensive, and are situated in localities admirably adapted for the growth and nutrition of oysters. We have already remnants of a stock which, for delicacy of flavor and nutritive properties, is not excelled by the choicest species grown and caught on the United States coasts. Along the whole tidal shores of New Brunswick, oysters of the finest description might be raised in enormous quantities, if the natural facilities for their culture were enhanced by artificial aids. When it is considered that the mother oyster yields nearly 3,000,000 of spat at every spawning, some slight conception may be formed of the probable return from any careful system of oyster cultivation. The American oyster trade exceeds in value that of all the other U. S. fisheries put together. An almost incredible amount of capital is embarked in it. In Baltimore, the amount is computed at sixteen millions of dollars. The entire industry produces annually about \$23,000,000; nearly three-fold the valued produce of the oyster fisheries of Great Britain. This high state of productiveness has been attained only by economic use of existing oyster fields, accompanied by careful and intelligent cultivation, after the area of oyster shores had been apportioned among private individuals and regularly farmed. Similar results may be attained by like means, adapted to the oyster fishery on the shores of the Maritime Provinces. At present the condition of this fishery is such as to create well-founded alarm for its continued existence as a branch of our fishing industry. The Inspector of Fisheries for Nova Scotia and New Brunswick (Mr. Venning), has repeatedly urged on my notice the necessity of doing something to save the oyster fishery from this threatened extinction; and suggests its restoration, by means of resting the existing beds and planting new ones. Mr. Venning considers that leasing old grounds for restocking, or creating new beds, by encouraging the planting of seed under leaseholds, from which the enterprise might reimburse the funds and experience applied,

would soonest insure the recovery of this fishery. Certain limits at Malagash Bay, in Colchester Co., Nova Scotia, were thus placed under lease to the Hon. A. McFarlane, for the cultivation of oysters. This gentleman's success affords very strong practical commendation of such a plan. He has already planted new beds, where the young oysters are growing rapidly and in great abundance. Applications have been made from various quarters to secure the same facilities, and many persons are prepared either to lease and restore worn out beds, or to establish new ones, under the protection and permanence which leases can afford.

ARTIFICIAL FISH CULTURE.—After distributing a large part of last year's hatch of salmon fry in different streams, and turning considerable numbers into Lake Ontario, from the Government Fish Breeding Establishment at Newcastle, Ontario, about two millions of fish eggs, from salmon, salmon-trout, white-fish and brook-trout, were gathered during the autumn, and deposited in the hatching-troughs by Mr. Wilmot. At present it is computed that salmon-fry to the number of 350,000, will be safely hatched out this spring, (1873; besides three-quarters of a million of other fish. These will be distributed during the spring and summer months in various places, which have been selected as suitable for their reception. Adult salmon which are undoubtedly the produce of Mr. Wilmot's operations in fish-culture, are now found in nearly all the streams between the Bay of Quinte and the mouth of the Niagara River. Many of these streams were last autumn literally crowded with breeding fish. An arrangement was made last year with the several lessees of the salmon angling privilege on the Restigouche river and its feeders, by which the Department secures an annual contribution of \$1,500 towards maintaining an artificial fish-hatching establishment on that fine river. These lessees are—Sir Hugh Allan, C. J. Bridges, Sanford Fleming and Geo. Stephen, Esquires. Mr. Wilmot was directed to proceed there, and, after selecting a site, to contract for the grounds and buildings required, and to instruct the district fishery officer (Mr. John Mowat) in everything that was requisite to prepare and conduct the establishment. The premises are now ready to receive a large stock of ova, which will be placed there during next season. Another project which the Department has in view is the preparation of a salmon and trout-hatching establishment at Tadoussac. The place has been carefully examined and found admirably adapted for this purpose. Experiments made at the Moisie River have thus far proved unsuccessful, simply because of the extreme difficulty of obtaining fecundated ova; and it seems desirable to make additional efforts nearer home, where the requisite facilities are at hand. It is also desirable to commence similar operations at Gaspé Basin. I intend also to suggest the artificial production of bait for the deep-sea fisheries, on some part of the coast of Nova Scotia, and to devote attention especially to the growth of menhaden, and

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other bait fishes of that class. The private establishments at the town of Galt, Waterloo, Co.; at the village of Hillsborough; and at Erin village in the county of Wellington, Ontario, for raising speckled trout, are reported to be progressing favorably. A proposal has been made to the department to cultivate white-fish, bass, pickerel, and maskinonge, at Point Pelee Islands, in Lake Erie, at the private expense of certain Canadian capitalists, who will undertake the work on condition of being allowed reasonable privileges connected with the undertaking, by means of which to render the investment profitable to themselves as well as to the public. Negotiations are not yet completed.

RESTOCKING SALMON STREAMS.—Besides placing salmon fry in various tributaries of the great lakes which in former years have produced salmon more or less abundantly, the Department has tried the experiment of transplanting salmon from Lake Ontario to the Ottawa River. The place chosen for planting the fry was Salmon River, about forty-five miles below the city of Ottawa. It had been previously examined by my directions; and, being found favorable was prepared for the reception of young salmon. About the middle of last June, Messrs. Whitther and Wilnot successfully conveyed to that stream and planted several thousands of salmon fry in a vigorous condition, and they were afterwards observed to be advancing rapidly towards the parr state. Ten or twelve thousand more fry, from the Government Establishment at Newcastle, will be added to their number next spring (1873). Should any of these fish on arriving at maturity, be found at Salmon River, I propose to improve the experiments by liberally stocking other tributaries of the Ottawa with salmon.

LOBSTERS.—From the reports for the several provinces, it appears that lobsters, to the value of nearly a million dollars, are annually caught and carried for market, in Quebec, New Brunswick and Nova Scotia.

	Quantity, Cans (1 lb. each).	Value. \$
Nova Scotia	2,422,058	605,514
New Brunswick	1,955,485	263,871
Quebec	88,320	13,518
	3,565,863	882,633

FISHERIES OF BRITISH COLUMBIA.

We find the following in an official report on British Columbia, by the Hon. H. L. Langevin, C.B., Minister of Public Works, 1872:—

The fisheries of Columbia are probably the richest in the world, but they have been but very little worked. The gold fever draws immigrants towards the auriferous tracts, causing them to neglect what to many of them would prove to be a much richer mine, and one yielding much more certain results than that, to seek which they go so far, and undergo so much labor and fatigue. At the present time things are beginning to wear a different aspect; some attention is being turned to the fisheries,

without, however, the auriferous lands being in consequence neglected: however, the fisheries require fresh arrivals to develop their full resources. The present population has its ordinary avocations, and can devote to this new branch of industry but an unimportant part of its time. Inferences may be drawn from the fact that there are really only two large fishing establishments; one a salmon fishery, under the management of Captain Stamp, who, for the first time, exports salmon in tin boxes; the other, a whale fishery in the Gulf of Georgia. I saw one of the whalers, the *Byzantium*, in Deep Bay. She was an English brig, commanded by Captain Calhoun, and on board of her was Captain Roys, the inventor of an explosive ball, which, on penetrating the marine monster, explodes, and throws out a harpoon. The first whale against which this projectile was used was killed in 1868. In 1869 and 1870, the company made use of a small steam vessel, and their success last year induced them to devote to the trade a brig of 179 tons, manned with twenty hands. I was assured that, if that expedition proved a success, there is room in our Pacific waters for at least fifty undertakings of a similar character. I observe that, since my return, the whaling schooner *Industry* has arrived at Victoria with 800 barrels, or about 10,000 gallons of oil, after an absence of only five weeks. One of the whales killed during the expedition was sixty feet long, and would certainly yield nearly seventy barrels of oil. On this subject the Blue Book of 1870 contains the following:—

"During the year there were three whaling companies in existence (one of these has since broken down). Thirty-two whales were killed, yielding 25,800 gallons of oil worth 50 cents per gallon. There was one vessel with boats, and there were two stations with boats, employing altogether forty-nine hands. The capital invested in this interest amounted to about \$20,000. The dog-fish catch exceeds in importance that of the whales. 50,000 gallons of dog-fish oil was rendered, worth forty cents per gallon. This branch of industry is steadily progressing."

From another source I have obtained the following information regarding 1871.

"There are three whaling expeditions now in action in the waters of British Columbia, viz: 1st. The British Columbia Whaling Company, with the *Kate* a schooner of seventy tons, outlay \$15,000. They have already secured 20,000 gallons; they expect 10,000 more. The value of oil here is 37 cents a gallon. In England it is worth £35 a tun of 252 gallons. This company have in addition secured already 30,000 gallons of dog-fish oil, worth 37 cents here per gallon, 55 cents in California, and £35 a tun in England. 2nd. The brig *Byzantium*, 179 tons, expenditure \$20,000. Their take for the year is not known. 3rd. Steamer *Emma* and scow *Industry*, expenditure \$10,000 estimated take 15,000 gallons. This coast is considered by an old whaler from Providence to be one of the best fields in the world from whence to start whaling enterprises

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Particular attention is called to the value and facility of the dog-fish oil fishery, which is, even a more paying undertaking, at present, than the whaling."

In Columbia salmon is most abundant, and constitutes one of the principal sources of wealth in the country. It is sold at a very low price—5s. a pound—at Victoria, and constitutes an important part of the food of the Indians.

VIRTUE OF ONE POUND NOTES IN STOPPING A BANK RUN.—In 1825 that vast corporation, the Bank of England, narrowly saved itself from a crash that would have been to it and all concerned, the "crack of doom." Mr. Alexander Baring stated that the gold of the Bank was drained to within a very few thousand pounds, for, although the published returns showed a result rather less scandalous, a *certain Saturday night closed with nothing worth mentioning remaining*. Gold was expected, but its receipt was subject to the winds and the waves. The mercantile barometer was at the fever point, and there was intense anxiety for money. The counters were besieged; the drain of notes and specie for the country was prodigious. The bank determined to pay their last guinea. Fortunately, on the last day of the week the tide turned. It was suggested to the Government that the public might, perhaps receive one pound notes in place of sovereigns. The Government approved of the idea and the effect was electrical. The want of a secure small currency alone was felt; and that the notes of the bank were considered eminently safe, is proved from the fact of the run suddenly stopping after the introduction of these small bills. It was not recollected by the officials that there were any one-pound notes; they were put by. It was the casual observation that there were such things in the house, which suggested the directors that it would be possible to use them—with what result was soon seen.

SOLAR ENERGY.—Professor John Tyndall, in his work on "Heat, considered as a mode of motion," says:—"Every tree, plant and flower grows and flourishes by the grace and bounty of the sun; but we cannot stop at vegetable life; for this is the source mediate or immediate of all animal life. In the animal body vegetable substances are brought again into contact with their beloved oxygen, and they burn within us, as a fire burns in a grate. This is the source of all animal power, and the forces in play are the same, in kind, as those which operate in organic nature. In the plant the clock is wound up; in the animal it runs down. In the plant the atoms are separated; in the animal they recombine, and as surely as the force which removes a clock's hands is derived from the arm which winds up the clock, so surely is all terrestrial power drawn from the sun. He lifts the rivers and the glaciers up to the mountains, and thus the cataract and the avalanche shoot with an energy derived immediately from him. Thunder and lightning are also his transmuted strength, and remember this is not poetry, but rigid mechanical truth. He rears, as I have

said, the whole vegetable world, and through it the animal. The lilies of the field are his workmanship the verdure of the meadow and the cattle upon a thousand hills. He forms the muscle, he urges the blood, he builds the brain. He not only grows the cotton, but he spins the fibre and weaves the web. His energy is poured freely into space, but our world is a halting place, where his energy is conditioned. Here the Proteus works his spell. The self-same essence takes a million shapes and hues, and finally dissolves into its primitive, and almost formless form." He concludes by saying that "the law of conservation rigidly excludes, both creation and annihilation. Waves may change to ripples, and ripples to waves; magnitude may be subjected for number, and number for magnitude. Asteroids may aggregate to suns, suns may resolve themselves into flora and fauna; flora and fauna melt in air—the flux of power is eternally the same. It rolls in music through the ages, and all terrestrial energy; the manifestations of life, as well as the display of phenomena are but the modulations of its rhythm."

ON FERTILIZERS.—I suppose I am expected to say something about fertilizers; all agriculturists do. When you plant, you think you cannot fertilize too much; when you get the bills for the manure you think you cannot fertilize too little. It is the great question of modern times how to fertilize without ruinous expense; how, in short, not to starve the earth to death while we get our living out of it. Practically, the business is hardly to the taste of a person of a poetic turn of mind. The details of fertilizing are not agreeable. It is much pleasanter and easier to fertilize with a pen, as the agricultural writers do than with a fork. *My Summer in a Garden.*

INCREASED CONSUMPTION.—Within the last thirty years, the increase in the consumption of foreign articles of food in England has been very large. The consumption of butter has increased from 4.05 lbs. per head of the population; of cheese from '92 lbs. to 3'67 lbs. per head; of grain, from 42'47 lbs. to 124.39 lbs. per head; of tea, from 1.22 lbs. to 3'81 lbs. per head; of sugar, from 15'29 lbs. to 41'93 lbs. per head.

WHAT HAS COMMERCE DONE?—Commerce first taught nations to see with good-will the health and prosperity of one another. Before, the patriot, unless sufficiently advanced in culture to feel the world his country, wished all countries weak, poor, and ill-governed but his own; he now sees in their wealth and progress a direct source of wealth and progress to his own country. It is commerce which is rapidly rendering war obsolete by strengthening and multiplying the personal interests which are in mutual opposition to it. And it may be said without exaggeration, that the great extent and rapid increase of international trade, in being the principal guarantee of the peace of the world, is the great permanent security for the uninterrupted progress of the ideas, the institutions, and the character of the human race.—*John Stuart Mill.*

CANADA AS A MARITIME NATION.

In the last annual report of the Department of Marine and Fisheries, the Minister, Hon. P. Mitchell, says:—

"The total shipping registered in all the ports of the Dominion on the 1st July, 1867, when Confederation took effect, as shown by the registry books, was 776,343 tons, while the tonnage owned in the Dominion, as made up by the officers of the census bureau from census returns taken in 1871, was 837,203 tons. The tonnage owned by Canadians is probably much larger than the figures here stated indicate, as under the British Registry Laws now in force, a British shipowner may select any British Port of Registry he wishes at which to register his vessel, and many of our Canadian-owned vessels and ocean steamers, wholly engaged in our trade, are registered at ports in the United Kingdom."

We do not know how much the census figures are under the truth, but, in view of the previous estimates which have been made, based on reliable data, we should judge that it would be safe to add to them 200,000, bringing up the whole tonnage owned in the Dominion to 1,037,203 tons. The comparison of the shipping of Canada with the mercan-

tile navies of the other leading ship-owning countries of the world will then stand thus:—

	Tons.
Great Britain, 1871.....	5,633,561
United States, 1870.....	4,246,507
France, 1870.....	1,074,666
Canada, 1871.....	1,037,203
Norway, 1871.....	1,022,515
Italy, 1870.....	940,813
Spain, 1868.....	367,790
Netherlands, 1870.....	264,280
Sweden, 1867.....	237,800

According to the above figures, Canada holds the FOURTH rank among the maritime nations of the world. If we had strictly accurate returns, which it is to be hoped we may soon have under a new registry law, it might appear that she holds the THIRD rank, heading France, and only ranking behind Great Britain and the United States.

The following table shows the number and tonnage of steam and sailing vessels built, and of those registered in the Dominion, in the fiscal years ended 30th June, 1871 and 1872:—

	BUILT.				REGISTERED.			
	1871.		1872.		1871.		1872.	
	No.	Tons.	No.	Tons.	No.	Tons.	No.	Tons.
Ontario.....	55	7,777	55	10,389	84	9,070	66	10,843
Quebec.....	80	20,664	74	14,200	126	28,247	139	25,896
Nova Scotia.....	146	44,307	188	52,882	203	47,670	224	45,784
New Brunswick.....	108	33,353	93	36,464	127	36,737	127	43,654
British Columbia.....			4	230			7	1,194
Total.....	389	106,161	414	114,065	540	121,724	562	127,371

SHIPPING EMPLOYED IN CANADIAN TRADE.

In the fiscal year 1871-2 there was an aggregate of 3,613,152 tons of British shipping against 1,130,776 tons of foreign employed in the import and export carrying trade of Canada seaward. The vessels entering and clearing in ballast represented a tonnage of 1,302,776, of which 742,511 were British, and 460,265 foreign.

The whole number and tonnage of sea going vessels arriving and departing from Canadian ports during the fiscal year 1871-2 was 20,256 vessels, representing 5,945,704 tons.

Turning from the seaward trade of Canada to its trade over its inland waters with the United States, which is confined to the Provinces of Quebec and Ontario, though partially extending to Manitoba (not included in the statements), we find that a con-

siderable tonnage is engaged in that trade, as shown by the following summary:—

	No. of Vessels Inland.	Tonnage.
British.....	11,150	1,975,572
American.....	6,286	1,606,576
	17,436	3,582,148
	Vessels Outward.	Tonnage.
British.....	10,355	1,822,566
American.....	5,878	1,456,743
	16,233	3,279,309

The aggregate tonnage employed in that part of our trade which is thus carried on through our inland waters directly with the neighbouring Republic amounts to 6,861,456 tons, forming, with the sea-going shipping, a collective amount of 12,808,160 tons employed in the foreign carrying trade of the Dominion.

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PATENTS.

The Dominion Minister of Agriculture, in his report for 1872, speaking of the new Patent Act, which came into force on the 1st September, 1872, says:

This Act opens to all inventors, whether foreigners or residents of Canada, the privilege of taking out patents in Canada, on condition that the articles patented shall be manufactured in Canada.

The opening of the Canadian Patent Office to foreigners has already led to many applications for patents by them; and it is believed that the results will prove to be highly advantageous to the public, and particularly to the manufacturing interests of the Dominion.

From the first of September to the thirty-first of December, 1872, the number of applications for patents had more than doubled as compared with the corresponding periods of 1870 and 1871. About half of these applications have proceeded from citizens of the United States, and as the liberal provisions of the new Act become more widely known, we may look for still greater increase in the number of applications for patents from foreigners.

One of the amendments of the new Act permits the patents to be issued for periods of five, ten or fifteen years, at the option of the inventor. About 7 per cent, of the patents issued are for 10 years; about 10 per cent. for 15 years; and 83 per cent for 5 years.

The following is a statement of the business of the Patent Office of Canada, for the three years 1870, 1871 and 1872.

	1870.	1871.	1872.
Applications for patents.....	626	279	752
Patents granted.....	566	512	670
Caveats.....	132	151	184
Transfers registered.....	431	445	327
Designs registered.....	24	22	17
Trade marks registered.....	73	106	103
Copyrights.....	66	115	87
Timber marks.....	190	105	64
Assignments of trade marks ..			11
Fees received	\$14,540	\$14,097	\$19,579

GOLD COINAGE.—Though gold has been for a considerable time practically the only standard in England, the issue of the sovereign is of comparatively recent date. In the time of Henry III. gold pieces of the value of about 10s., coined at Constantinople, and known as byzants, circulated in England. Later still, Florences, originally struck at Florence, were in circulation, whence the name of "florin." In the reign of Edward III. the noble was issued, and in the reign of Edward IV. the angel and rose, noble or rial, which were followed by the double rial or sovereign of Henry VII., which was to pass for 20s., and by the laurel of James I., of which the current value was also to be 20s. The latter coin was adopted by Charles II. at the Restoration, and was subsequently called a guinea. In the reign of Queen Anne its current value rose to 30s. In the reign of George

III. it was ordered to pass for 21s. sterling. The sovereign was first put into circulation by proclamation on the 1st July, 1817, and was ordered to contain 113.001 grains of fine gold, which a hundred years before had been fixed as the weight in gold of one pound sterling. The weight of the sovereign has undergone no alteration since.

STEAM NAVIGATION.—In 1788, Mr. Miller, of Dalswinton, Scotland, made a small engine, by which he succeeded in moving a vessel at the rate of seven miles an hour. Under Symington's patent, the "Charlotte Dundas," in 1803, towed vessels on the Forth and Clyde Canal. In 1807, Robert Fulton made the first successful voyage by steamer from New York to Albany. In 1812 Henry Bell started a steamboat on the Clyde, and that was soon after followed by a boat making a passage from Glasgow to London. In 1838 an ocean passage was accomplished by the "Great Eastern" from Bristol, and the "Sirius," from Cork, to New York.

RELATIVE PRODUCTION AND VALUES OF GOLD AND SILVER.—In the seventeenth century gold stood to silver as 1 to 60. In the eighteenth century the relation was 1 lb. of gold to 30 lbs. of silver. At the commencement of the nineteenth century, the proportion was 1 to 45. Since the Californian and Australian mines were discovered, the production has been as 1 to 5. From 1851 to 1869 there was exported from Victoria gold of the value of \$740,000,000; during the same years the exports of gold and silver from the United States amounted to \$964,000,000. In 1500 the relative value between gold and silver was as 1 to 10. In 1790 it was as 1 to 15. In the standard of British coinage at the present time 1 part of gold is worth 14½ of silver; in the French 1 part of gold is equal to 15½ of silver.

AN ASSET TO-DAY; A LIABILITY TO-MORROW.—It not unfrequently happens that young men who go into business procure assistance from their relatives or friends in the shape of loans, which they and their creditors are weak enough to consider capital, and which, so long as business prospers, they regard as an asset. The moment, however, the interests of the concern are imperilled, the amount advanced becomes a liability, and a dangerous one at that. It is hardly fair, perhaps, to ask friends who are willing to assist young men to assume the risk of their success, but it is equally unfair to expect creditors to assume that risk on the delusive hope that this money will be available when called for. When capital is furnished under these circumstances, and the facts are not broadly stated to the parties granting credit, and a loss is the result, owing to this capital ranking against the estate, the parties obtaining the credit are morally liable to the charge of obtaining goods under false pretences.

GOING TO GET ACQUAINTED WITH HIS FAMILY.—Some men devote themselves so exclusively to business concerns as to almost entirely neglect their domestic and social relations. A gentleman of this class having failed, was asked what he intended to do. "I am going home to get acquainted with my wife and children," said he.

PRINCE EDWARD ISLAND.

On the 1st July 1873, Prince Edward Island became a part of the Dominion of Canada. The following particulars regarding this new member of our Confederacy may be found interesting. They are taken for the most part from an able report by Lieutenant-Governor William Robinson, addressed to the English Colonial Secretary:—

Prince Edward Island, situated in the southern part of the Gulf of Saint Lawrence, and separated from Nova Scotia and New Brunswick by the Strait of Northumberland, which varies from nine to thirty miles in width, is about 130 miles long, from 10 to 34 broad, and contains an area of 2,134 square miles.

Communication with the neighboring provinces is kept up, throughout the period of navigation by means of excellent steamers running tri-weekly from Charlottetown (the capital of the Island) to Pictou in Nova Scotia, and Shediac in New Brunswick. Freight and passenger steamers connect weekly with Quebec and the Gulf Ports to the north, and with Halifax and Boston to the south.

There is direct communication with Canada, the United States, and, via Canada, with Europe; and telegraph offices have been established in the principal towns and settlements of the province.

The navigation generally closes towards the middle or end of December. By the first week in January the harbours, with one exception, are covered with a strong coating of ice, and the colonial steamers laid up for the winter, not to re-commence running, as a rule, until the end of April or the beginning of May. During the winter months mails and passengers are conveyed across the Strait in ice-boats which ply between Cape Traverse in Prince Edward Island, and Cape Tormentine in New Brunswick. The distance across at this point is about nine miles and the passage occupies from three to eight hours, according to the state of the weather.

A railroad, to traverse the Island from west to east, a distance of about 120 miles, is now in process of construction, and it is expected will be open for traffic by July, 1874. It is to connect Cascumpec and Georgetown, touching at Summerside and Charlottetown. Mr. Collingwood Schreiber, is the contractor.

Charlottetown, the seat of the Government, is situated upon a point of rising ground at the confluence of the York and Hillsborough rivers. The town, which contains about 10,000 inhabitants, is well laid out in broad streets, intersecting each other at right angles, and several good sized squares. The principal public buildings consist of the Colonial Building, a fine stone edifice erected in 1842, with an equally handsome brick building which has just been completed. The former contains accommodation for the different branches of the Legislature and the public officers of the Colony; the latter is intended to be used as a Court House and Post Office. There are numerous churches in the town—Episcopalian, Presbyterian, Roman Catholic, Methodist, Baptist, Bible Christian. The private houses are mostly built of wood, but a good many brick buildings have

recently been erected, which give a more substantial and regular appearance to the streets, and will contribute to security from fire. The affairs of the city are under the management of a Mayor and Corporation, who maintain a small Police force, and supervise generally the business of the municipality.

The other chief towns are Georgetown, in King's County, and Summerside in Prince County. It was originally intended that Princetown should be the capital of the western district, but not being so well situated with respect to its harbours as Charlottetown and Georgetown, large vessels being unable to approach the shore, Summerside has quite monopolized the business of the county, and is rapidly improving in appearance and importance, the population of Summerside amounts now to 1,917, that of Georgetown to 1,056.

Seen from the water, the appearance of Prince Edward Island is exceedingly prepossessing. On approaching the coast the country affords a charming picture of cultivation and well wooded land, with villages and cleared farms dotted along the shore, and by the sides of the bays and rivers. The country is everywhere intersected with navigable harbours and tortuous arms of the sea, no part of the Island being much more than eight miles from the ebbing and flowing of the tide.

The climate of Prince Edward Island is remarkably healthy. The cold is certainly much more severe, and lasts for a longer period than in England, but, on the other hand, the atmosphere is dry and salubrious, and the Island possesses a summer climate of such lightness and beauty as to compensate, to a great extent, for the longer winter and backward spring.

Prince Edward Island is remarkable for the fertility of its soil, and, with the exception of a few bogs and swamps, composed of a soft spongy turf or a deep layer of wet, black mould, the whole island consists of highly valuable cultivated land. About two-thirds of the Island are still uncultivated. The soil, which is well watered, with numerous springs and rivers, is formed for the most part of a rich vegetable matter above a light loam, resting upon a stiff clay and sandstone, the land in its natural state being covered with timber and shrubs of every variety, amongst which the cedar, mountain-ash, wild-cherry, etc., are conspicuous for their beauty and delicacy of appearance.

When the census was taken in 1871, the population of the Island was 94,021 an increase of 13,164 since 1861. The density of population for the whole Island is rather more than 42 persons to the square mile, or if the unsettled lands be excluded, 153 persons to the square mile. The population is composed of a mixed race, about six-sevenths of the whole being natives of the Island, and one-seventh, of the United Kingdom, the neighboring British Provinces, and other countries. The former (80,271) are chiefly descended from the French Acadians, who remained after the cession of the colony in 1763; of settlers from the Highlands of Scotland, who were introduced

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by the proprietors of townships subsequently to 1770; and of American Loyalists, to whom lands were granted at the close of the revolutionary war. A remnant of the Miamac Indians numbers about 300.

The number of schools is 372; enrolled scholars 15,000; average daily attendance, 9,900.

Six weekly newspapers are published in Charlotte-town, two in Summerside, and one in Georgetown.

The number of persons holding lands is 11,512; and there are held 697,598 acres in fee simple, 297,598 by lease, and 20,931 by verbal agreement. The quantity of arable land held is 445,103 acres.

Among the farm productions returned by the census, as the growth of the previous year, were 269,392 bushels of wheat; 75,109 bushels of buckwheat; 176,441 bushels of barley; 2,120,576 bushels of oats; 3,375,726 bushels of potatoes; 68,349 tons of hay; 981,399 lbs butter; 155,223 lbs. cheese.

There were 176 fishing establishments, 1,182 fishing boats and 1,646 men were engaged in fishing; 16,047 barrels of mackerel cured; 16,831 barrels of herrings and alewives; 15,649 quintals of cod; 11,662 gallons of oil.

The courts consist of a Court of Chancery, Court of Divorce, Supreme Court, Court of Probate, Court of Bankruptcy, and Small Debt Courts, besides a Police Court in Charlottetown.

The imports of the Colony in 1871 were £467,360 15s 4d sterling, or about \$2,336,000, and the exports, including the value of shipping exported, £325,127 19s 5d sterling, or about \$1,625,000. The principle articles of export are oats, potatoes, pork, eggs, mackerel and shipping.

The total debt, according to a recent statement, was about \$500,000, against which might be placed \$300,000, due on account of land sales, and 100,000 acres of unsold land. The annual revenue, before the Colony was joined to the Dominion was from \$350,000 to \$400,000, and the annual expenditure (exclusive of the charges which will be borne by the Dominion) about \$250,000.

COAL OIL AND PETROLEUM.—The first successful attempt to manufacture oils from coals in America was made by Dr. Abraham Gesner. Oil from coal was made and consumed in lamps by him in his public lectures at Prince Edward Island, in August, 1846, and subsequently at Halifax, N.S. The oils obtained under his patents were sold under the denomination of "kerosene oil." The term "kerosene" is derived from the Greek word "keros," wax, and is still used, in popular parlance, for the oil obtained by distillation from petroleum. Kerosene oil was introduced into common use by the North American Kerosene Gas Light Company in 1854. The existence of petroleum in the United States and other countries had long been known, and its introduction into market took place about three years after the oils obtained from coal had been in use. Professor Silliman analyzed a sample in 1854. In 1867, A. C. Ferris, Esq., introduced into the New York market an oil for lamps, called carbon oil, procured from an

old salt well at Tarentum, on the Alleghany, not far from Pittsburg, where it was found in such quantities as seriously to interfere with the salt manufacture. The boring of petroleum wells was inaugurated by Mr. E. L. Drake, who began a well at Titusville, on Oil Creek, Pa., in 1858, and at last struck a fine vein of oil. Among the big yields of wells in the Pennsylvania district may be mentioned that of the "Big Phillips" well, where oil was struck in October, 1861, at a depth of 480 feet; the estimated quantity of the original flow was from 3,000 to 4,000 barrels per day. The rush of oil was so overwhelming that it was several days before the well could be tubed; 40,000 to 50,000 barrels of oil were lost in the creek before the workmen finally got control. The flow, which was not permitted full headway on account of the low price of oil, began to decrease about the latter part of 1862. In 1865, although another well had tapped the same vein, the "Big Phillips" was still running at the rate of 325 barrels per day. The "Empire" well was sunk in the fall of 1861, and began flowing from 2,500 to 3,000 barrels per day. The flow continued diminishing gradually for something over two years, when it stopped. In 1864 an air-pump was applied, and a flow of 140 barrels was obtained. In 1865 the well was still yielding 110 barrels per day.

PRACTICAL ELOQUENCE OF A BOSTON MERCHANT.—While a committee of Boston merchants were collecting subscriptions in aid of the Boston testimonial to the San Francisco rescuers, a person was called upon whose benevolence was not usually commensurate with his pecuniary ability, and something of a "set-to" was, therefore, not wholly unanticipated by his visitors on the occasion in question. He hesitated about subscribing, averring that the testimonial should come from persons engaged in commerce, and he himself was not in mercantile pursuits. A member of the committee, with great promptness and justice, answered this quibble in the following terms: "Sir, your own family recently crossed the ocean as passengers in a ship. Had she met with a disaster, and a friendly boat come to take off those on board, and refused to save any persons but the sailors, as society had adopted the rule that each class of the community must take care of its own members and no others, what would have been your feelings to have known that your daughters were lost on account of their father's advocating such distinctions in cases of relief?" This manly and felicitous appeal was successful—the right sort of a response coming at once from the gentleman's pocketbook.

CREDIT.—Among the piquant aphorisms upon this somewhat shaky topic may be mentioned Lord Alvanley's description of a man who "muddled away his fortune in paying his tradesmen's bills;" Lord Orford's definition of timber, "an excrescence on the face of the earth, placed there by Providence for the payment of debts;" and Pelham's argument, that "it is respectable to be arrested for debt, because it shows that the party once had credit."

RAILWAYS OF CANADA.

The following is a statement of the number of miles of railroad constructed and in operation in the Dominion, up to the 31st October, 1873:—
GRAND TRUNK:

Portland to Detroit, 861; Richmond to Riviere du Loup, 206; Fort Erie to Goderich, 148; branches, 162; total, 1377. Less: portions in U. S. Portland to Coaticook and Detroit to Sarnia, 229.....	1,148
VERMONT CENTRAL:	
St. John's to St. Arnaud.....	25
STANSTEAD, SHEFFORD & CHAMBLEY:	
St. Johns to Waterloo.....	43
SOUTH EASTERN:	
West Farnham to Richford.....	34
PASSUMPSIC RIVER:	
Lennoxville to N. Derby.....	32
QUEBEC & GOSFORD, (wooden).....	27
ST. LAWRENCE & INDUSTRY.....	12
CARILLON & GRENVILLE.....	13
ST. LAWRENCE & OTTAWA:	
Prescott to Ottawa.....	54

BROCKVILLE & OTTAWA:	
Brockville to Renfrew, 87; Smith's Falls to Perth, 12.....	99
CANADA CENTRAL	
Carleton Place to Ottawa.....	28
COBourg, PETERBORO' & MARMORA:	
MIDLAND:	
Port Hope to Orillia, 87; Millbrook to Lakefield, 22.....	109
WHITBY & PORT PERRY:	
TORONTO & NIPISSING:	
Toronto to Cobocook.....	19
NORTHERN:	
Toronto to Meaford, 115; Allandale to Washago, 35.....	140
TORONTO, GREY AND BRUCE:—	
Toronto to Harrison, 97; Orangeville Junction to Owen Sound, 79.....	167
GREAT WESTERN:	
Suspension Bridge to Windsor, 229; Branches, 123.....	352

WELLINGTON, GREY AND BRUCE (Branch of G. W.):	
Guelph to Southampton, 102; Palmerston to Kincardine, 66.....	168
CANADIAN AIR LINE (Branch of G. W.):	
Glencoe to Canfield Junction.....	108
WELLAND:	
Port Colborne to Port Dalhousie.....	25
ERIE AND ONTARIO:	
LONDON AND PORT STANLEY.....	25
CANADA SOUTHERN:	
Amherstburg to Fort Erie, 226; Courtwright branch, 66.....	294
EUROPEAN AND NORTH AMERICAN:	
NEW BRUNSWICK AND CANADA.....	221
INTERCOLONIAL.....	138
NOVA SCOTIA.....	238
WINDSOR AND ANNAPOLIS.....	145
Total.....	3,903

RAILWAY TRAFFIC FOR THE MONTHS FROM JULY, 1872, TO JUNE, 1873.

RAILWAYS.	1872 July.	August.	Sept.	October.	Nov'r.	Dec'r.	1873 January.	February	March.	April.	May.	June.	Total.
Great Western	\$ 331,907	\$ 381,319	\$ 284,289	\$ 522,337	\$ 496,121	\$ 419,483	\$ 347,397	\$ 436,380	\$ 456,497	\$ 493,060	\$ 476,802	\$ 5,309,559	\$ 8,812,477
Grand Trunk	668,475	693,045	796,601	811,865	751,814	652,213	695,616	611,843	677,739	633,367	737,820	720,698	16,646
London and Port Stanley	7,975	8,671								974,748			88,022
Welland		12,955	14,815	11,147	9,685			2,761	3,718		15,338	13,631	517,393
Northern	*39,568	83,214	*43,340		68,145		54,603	54,037		3,972	106,455		318,164
Midland of Canada	37,909	40,743	37,658	37,548	20,662		11,283	12,747	18,883	68,031	36,536		423,318
Cob'g, Pet'boro' & Marmora	6,495	6,469	7,263	6,588						22,880	4,904		313,517
Brockville and Ottawa		28,256	33,383	36,538	27,492	25,812	31,141	23,880	23,032		26,756	34,030	92,352
Canada Central		7,968	7,647	7,109	7,535	8,083	7,531	8,296	10,470	22,807	8,388	9,183	172,101
St. Lawrence and Ottawa	14,854	14,081	14,967	16,007	15,998	11,373	10,709	10,486	16,265	10,142	16,682	13,577	8,292
St. Lawrence and Industry	1,344		816	1,395	1,870					17,102	1,616	* 1,251	335,191
Intercolonial							50,760	43,937	46,032		70,070	66,860	127,280
European and N. American	33,920	30,589	28,937	33,834	15,900				9,763	57,532	20,996		67,080
New Brunswick and Canada	28,026	28,015	27,589	29,118									112,749
Nova Scotia											17,540	17,920	35,460
Toronto and Nipissing													
Total	1,230,473	1,335,265	1,277,435	1,513,587	1,415,641	1,116,964	1,209,040	1,204,347	1,262,401	1,821,000	1,577,461	1,405,396	16,369,010
*For 2 weeks.													

The following is a statement of the number of miles of railroad constructed and in operation in the Dominion, up to the 31st October, 1873:—
 GRAND TRUNK: Portland to Detroit, 861; Richmond to Riviere du Loup, 206; Fort Erie to Goderich, 148; branches, 162; total, 1377. Less: portions in U. S. Portland to Coaticook and Detroit to Sarnia, 229.....
 VERMONT CENTRAL: St. John's to St. Arnaud.....
 STANSTEAD, SHEFFORD & CHAMBLEY: St. Johns to Waterloo.....
 SOUTH EASTERN: West Farnham to Richford.....
 PASSUMPSIC RIVER: Lennoxville to N. Derby.....
 QUEBEC & GOSFORD, (wooden).....
 ST. LAWRENCE & INDUSTRY.....
 CARILLON & GRENVILLE.....
 ST. LAWRENCE & OTTAWA: Prescott to Ottawa.....
 BROCKVILLE & OTTAWA: Brockville to Renfrew, 87; Smith's Falls to Perth, 12.....
 CANADA CENTRAL: Carleton Place to Ottawa.....
 COBourg, PETERBORO' & MARMORA: MIDLAND: Port Hope to Orillia, 87; Millbrook to Lakefield, 22.....
 WHITBY & PORT PERRY: TORONTO & NIPISSING: Toronto to Cobocook.....
 NORTHERN: Toronto to Meaford, 115; Allandale to Washago, 35.....
 TORONTO, GREY AND BRUCE:— Toronto to Harrison, 97; Orangeville Junction to Owen Sound, 79.....
 GREAT WESTERN: Suspension Bridge to Windsor, 229; Branches, 123.....
 WELLINGTON, GREY AND BRUCE (Branch of G. W.): Guelph to Southampton, 102; Palmerston to Kincardine, 66.....
 CANADIAN AIR LINE (Branch of G. W.): Glencoe to Canfield Junction.....
 WELLAND: Port Colborne to Port Dalhousie.....
 ERIE AND ONTARIO: LONDON AND PORT STANLEY.....
 CANADA SOUTHERN: Amherstburg to Fort Erie, 226; Courtwright branch, 66.....
 EUROPEAN AND NORTH AMERICAN: NEW BRUNSWICK AND CANADA.....
 INTERCOLONIAL.....
 NOVA SCOTIA.....
 WINDSOR AND ANNAPOLIS.....
 Total.....

RAILWAY TRAFFIC RETURNS FOR YEAR ENDING, JUNE 30, 1873.

RAILWAYS.	Passengers.	Mails and Sundries.	Freight.	Total 1872-3.	Total, 1871-72.	Miles 1873.	Miles 1872.
	\$.	\$.	\$.	\$.	\$.	\$.	\$.
Great Western.....	1,716,196	130,942	3,462,821	5,309,959	4,855,874	3514	3514
Grand Trunk.....	2,670,665	305,060	5,839,812	8,812,477	8,426,314	1,377	1,377
London & Port Stanley,(1).....	7,863	259	8,524	16,646	36,673	244	244
Welland,(2).....	14,938	2,830	70,254	88,022	65,821	25	25
Northern,(3).....	124,952	20,153	372,288	517,333	718,785	141	97
Midland of Canada (4).....	95,405	5,566	217,193	318,164	178,484	89	56
Cobourg, Peterboro' and Marmora,(5).....	845	.....	41,473	42,318	33,283	22	22
Brookville and Ottawa,(6).....	52,585	.....	260,932	313,517	168,637	86	86
Canada Central,(7).....	60,652	.....	31,701	92,352	21,487	28	28
St. Lawrence and Ottawa.....	95,638	14,122	62,341	172,101	137,267	54	54
St. Lawrence and Industry,(8).....	3,094	151	5,137	8,292	6,412	12	12
Intercolonial,(9).....	118,112	27,518	191,861	335,191	.....	299	.....
European & North American,(10).....	61,425	7,222	58,633	127,280	286,490	108	108
New Brunswick and Canada,(11).....	15,997	712	50,380	67,088	69,767	138	134
Nova Scotia,(12).....	42,233	3,111	67,405	112,749	310,694	145	145
Toronto and Nipissing,(13).....	10,623	2,919	21,918	35,460	.....	88	.....
				16,369,010	15,315,978	2,958	2,510

- (1) 7 mo. for '71-72.
- (2) 7 mo. and 9 mo.
- (3) 7 mo. for '72-3.
- (4) 6 mo. for '71-2 and 11 mo. for '72-3.
- (5) 6 mo. each year.
- (6) 6 mo. and 11 mo.
- (7) 6 mo. and 11 mo.
- (8) 5 mo. and 6 mo.
- (9) 6 mo.
- (10) 4 mo. for '72-3.
- (11) 4 mo. each year.
- (12) 11 mo. and 4 mo.
- (13) 2 mo.

INTERCOLONIAL RAILWAY.

The total expenditure on the Intercolonial Railway, to 28th February, 1873 is stated by the Commissioners in their last report, to have been \$13,245,022 10; of this amount, \$4,603,918 29 had been expended during the eleven months preceding that date. The following are the items of expenditure to 28th February, 1873:—

	\$.	c.
Buildings.....	304,772	10
Engineering and Survey.....	1,021,557	91
Legal expenses, land survey and valuation.....	58,312	82
Management.....	89,506	09
Right of Way.....	168,724	88
Rolling Stock.....	636,995	97
Construction—Grading work.....	7,399,126	38
Iron Bridging.....	418,957	90
Rails fishplates, bolts and nuts.....	1,346,527	37
Track-laying and ballasting.....	234,356	17
Advances to contractors.....	288,000	00
Eastern Extension Railway.....	944,623	01
Other expenses.....	333,561	50
Total.....	\$13,245,022	10

The Commissioners, after giving details of the work done, conclude their report thus:

"The keys to the completion of the entire line are still the heavy work on Section 13, and the bridges across the Rivers Restigouche and Miramichi. Section 13, there is every reason to believe will be completed this year; but it will take another season to finish the large bridges. The monthly expenditure

upon the whole line is now diminishing, and after the present year, will be comparatively small. The Commissioners have pleasure in recording the very satisfactory circumstance, that for the period of four years, since the first contracts were let, this extensive and important public work has been prosecuted without, so far as the Commissioners are aware, the occurrence of a strike, riot, or disturbance of the peace. This fact is a high tribute to the industrious, orderly and law-abiding habits of the people of the country through which the road passes, by whom the work has been almost exclusively executed."

RAILROADS AND TELEGRAPHS OF THE WORLD.

The following table gives, with approximate accuracy as ascertained to the latest dates, the length of railways open for traffic, and the length of telegraph lines throughout the world:—

	Length of Railways. Miles.	Length of Telegraph Line. Miles.
EUROPE.		
England and Wales.....	11,230	24,363
Scotland.....	2,538	
Ireland.....	1,988	
Netherlands.....	1,945	
Germany.....	13,063	26,060
Switzerland.....	820	3,430
France.....	10,333	23,100
Italy.....	3,895	10,595
Denmark.....	530	1,225
Austria & Hungary.....	7,530	11,665
Turkey.....	507	16,125
Spain.....	3,861	7,011
Portugal.....	5,22	1,930

Total For 2 weeks.

	Length of Railways. Miles.	Length of Tel. Lines. Miles.
Russia	9,500	31,459
Sweden	1,089	4,258
Norway	354	3,005
Greece	100	360
ASIA.		
British India	5,009	13,371
Japan	100	.....
Java	102	.....
Ceylon	37	.....
Persia	150	.....
Turkey in Asia	143	.....
AFRICA.		
Algeria	28	.....
Cape Colony	85	.....
Egypt	737	3,780
Natal	2	.....
AUSTRALASIA.		
New South Wales	344	5,579
New Zealand	17	2,015
Queensland	219	2,221
South Australia	133	2,500
Tasmania	43	291
Victoria	336	3,472
NORTH AMERICA.		
United States	60,852	75,137
Canada	3,909	14,500
Mexico	300	3,150
Cuba	431	.....
Jamaica	14	.....
SOUTH AMERICA.		
Argentine Confederation ..	1,075	3,150
Bolivia	39	.....
Brazil	410	2,010
Chili	592	3,045
Columbia	43	.....
Paraguay	46	.....
Peru	460	608
Venezuela	32	.....
RECAPITULATION.		
	Length of Railways. Miles.	Length of Tel. Lines. Miles.
Europe	68,845	166,455
Asia	5,540	13,371
Africa	852	3,780
Australasia	1,094	16,078
North America	65,506	92,787
South America	2,702	8,813
Total	144,339	301,284

THE INTERNATIONAL RAILWAY BRIDGE across the Niagara River, at Buffalo, which was opened on the 2d Nov., 1873, cost about \$1,500,000. Messrs. C. S. Gzowski & Co., were the contractors. The general plan of the bridge includes eight stone piers, with iron superstructure, across the main river; wooden trestle-work across Squaw Island, and stone piers with iron superstructure again over Black Rock harbour and the canal. The length of bridge over the main river is eighteen hundred and ninety feet; thirteen hundred feet over Squaw Island, and four hundred

and forty feet over Black Rock Harbour and the canal, making a total of three thousand six hundred and thirty feet, or nearly three quarters of a mile. In the main river there are seven spans, four of one hundred and ninety feet each, and three of two hundred and forty feet each in the clear, besides two draws, each one hundred and sixty feet. The latter are in the middle of the river. In Black Rock harbour there are two draws of ninety feet each, and one span two hundred and twenty feet long. In the main river there are eight piers and two abutments. These abutments are uniform in size, forty by thirty feet each on the level of the bridge seat. The superstructure is built only wide enough for one track and a sidewalk for foot-passengers. The piers are built of splendid blocks of highly granulated blue limestone and freestone, the former being brought from the township of Bertie, five miles from the site, and the latter from the quarries of Georgetown, distant 150 miles. In designing the piers regard had to be paid to the pressure of the ice in the winter, and its terrific force when breaking up in the spring. To guard the piers from the formidable aggressor they are in cut-water form, and are cased in half-inch iron shields, rolled at Cleveland in single plates. Thus armed the piers cut the huge ice blocks as readily as a knife cuts cheese. The superstructure is of iron, known as Pratt's truss and is light and graceful in appearance, but very strong. This point has been fully tested. A span of 160 feet long has supported a weight of 217 tons, or more than a ton to the foot, without the least perceptible "give." The iron-work was from the Phoenixville Iron Works, near Philadelphia. The truss for the draw in the river is worked by a steam engine placed in the centre. The respective weights of the different spans over the river are as follows: 190 feet, 130 tons; 240 feet, 208 tons; 302 feet draw 353 tons; and the entire quantity of iron used in the whole bridge amounts to upwards of 2,000 tons. The bridge has been leased for twenty years to the roads which will run trains over it. They are the Grand Trunk, the Great Western Air line, the Canada Southern, the New York Central, the Erie and the New York, West Shore & Chicago.

RAILROADS IN THE UNITED STATES.—In 1842 there were 3,535 miles of railway in the United States; in 1872 there were 60,852 miles constructed. The cost of railroads in the United States averages about \$50,000 per mile—the total for the 60,852 miles being in round numbers \$3,000,000,000. In '61 the total earnings of railroads were \$39,466,358; and in 1871 they were \$454,969,000. In 1872, the State of Illinois had the greatest railway mileage, viz., 5,904 miles; Pennsylvania came next with 5,113 miles; New York ranked third, with 4,470 miles; Ohio, fourth, with 3,740 miles; and Indiana, fifth, with 3,160 miles.

RAILROADS IN GREAT BRITAIN.—In 1850 there were 6,621 miles of railway in the United Kingdom; in the beginning of 1872 there were 15,756 miles constructed. Of these there belonged to England and Wales, 11,230 miles, to Scotland, 2,538 miles, and to Ireland, 1,988 miles. The total paid up railway capital was £552,000,000 sterling. The number of passengers conveyed in 1871 was 325,000,000, and the total traffic receipts were £48,892,780. The trains on the railways of the United Kingdom travel now in one year nearly 200,000,000 miles, or more than twice the distance of the earth from the sun.

THE FAILURES OF 1873.

In closing the annual of 1873 we gave, as far as it was possible to collect them, the aggregate amounts of the assets, liabilities and deficiencies of the various estates that had become insolvent during the previous year, along with which we appended some general remarks on the condition of trade that we considered suitable for the time and opportunity.

At present there is much difficulty in getting at data, sufficiently accurate, to present to the trade of the country, but we are satisfied that the results obtained was of value to all interested in our commercial prosperity.

It is to be regretted that no systematic plan has yet been adopted for obtaining reliable statistics of estates that pass into the hands of Official Assignees. These returns, if correctly obtained would be of great value to all Banking and Monetary institutions, certainly the safest indications of the condition of the trade of the country. A clause should be inserted in the new Insolvent Act compelling assignees to furnish in a short form, at certain periods, quarterly or half-yearly duly attested documents giving simply the number of estates passed into their hands, the gross abstract only, of liabilities and assets in each case, with a further return showing what amount each estate had realized. Such returns would necessitate but little labor, and their advisability is worth consideration.

We have again collected with much care the amounts of the failures of the past year. They show very clearly that the trade of the country had been unduly expanded and the losses will make a serious inroad on the profits of the year. For purposes of comparison. We insert the figures of the previous year:—

In 1872, they were as follows:—

		Liabilities.	Assets.	Deficiency
Quebec,	232 Insolv'ts.	\$1,754,229	\$683,850	\$1,070,379
Ontario,	431 "	2,326,336	1,556,901	769,435
N. Bruns'k	63 "	2,373,960	1,104,034	1,269,926
N. Scotia	.. "	.....	.....	300,000
	726	\$6,454,525	\$3,344,785	\$3,409,740

In 1873 we find them to stand thus:—

		Liabilities.	Assets.	Deficiency
Quebec,	272 Insolv'ts.	\$2,735,910	\$1,389,293	\$1,346,619
Ontario,	430 "	3,031,132	1,980,595	1,041,537
N. Bruns'k	71 "	1,255,150	586,800	668,350
N. Scotia,	192 "	3,263,000	1,630,000	1,633,000
Prince Ed.				
Island..	20 "	297,000		193,000
Newfound'd	9 "	1,732,000		1,226,000
Total..	994	\$12,334,192	5,595,686	6,108,506

Deducting the deficiency of \$1,419,000 belonging to Newfoundland and Prince Edward Island the apparent losses of the four Provinces will be \$4,689,506, being \$1,279,766 in excess of those for 1872. The figures represent the nominal deficiency as shown by the estates at the time they pass into the hands of the official assignees, and by no means represent

the total aggregate loss. In numerous instances the items of liabilities and assets are about equal, sometimes even the assets are in excess, while the actual amount realized will not yield a dividend of more than 50 or 60 per cent.; one estate now under process of settlement which showed a nominal surplus of over fifty thousand dollars, will not yield to the unsecured creditors more than 50 per cent of their claims. In numbers of small estates the expenses, waste and depreciation absorb a large proportion of the assets. It must also be borne in mind that the above figures contain no estimate of numerous settlements where compositions are effected without the intervention of insolvency, and owing to the depletion of assets and the time consumed, insolvency is avoided, where the prospect of realizing a fair proportion of the assets within a reasonable time is apparent, and the circumstances of the case may seem to justify their acceptance. The moral aspect of these settlements is rarely considered; they are usually accepted as the least troublesome and most profitable solution, the usual argument being that nothing more could have been gained, and the unpleasantness of an extreme course has been avoided.

So long as the granting of discharges is left in the hands of creditors, who seldom oppose a debtor whether his estate has yielded anything or nothing, it is useless on behalf of the substantial portion of the retail trade to urge the injustice of compositions and the granting of discharges indiscriminately. At present, men who have acted so dishonestly as to merit criminal punishment, are not only permitted, but in many cases assisted to again disturb by dishonorable competition the equilibrium of a local trade.

It must not be inferred that the large losses shown indicate a general unhealthiness of trade, but they do show plainly that a large amount of unprofitable business is done yearly. The actual losses of 1873 cannot fall far short of seven million dollars. Wholesale men can understand what that represents; it means the entire profits of 60 or 70 millions of business swept away. Some close observers of these matters place the amount even higher, but enough is seen to show that an undue expansion of trade taxes our financial resources without yielding any adequate return. The best proofs of the soundness of the general trade is evinced by the signs of abundant prosperity in all directions, but the extent to which the business of the country may be profitably extended has a limit beyond which it becomes embarrassing.

ORIGIN OF FIRE INSURANCE COMPANIES.—The conception of the plan of insuring buildings against fire has been credited to Count Anthony Gunther Von Oldenberg who lived about two hundred and sixty years ago. It was first put into practical operation in England after the great fire of 1666 which devastated London, the court of Common Council of the City made it a corporation scheme in 1681, at which time there was also in existence a private company. The first rates charged were sixpence in the pound for brick houses, and twopence for timber houses, being at the rate of £2 10s and £5 per cent.

CONSUMPTION OF IRON IN CANADA.

The following extract from a circular issued from Ottawa on December 26, 1873, by several gentlemen interested in the development of iron properties near that city is worthy of consideration:—

"The importance of the iron trade of Canada will be apparent from the following figures, showing the imports for the past five years, distinguishing the amounts paying the different rates of duty and that entered free.

" For the five years ending June 30th, 1873 :—			
	Paying 15 per cent.	Paying 5 per cent.	Free.
1869	\$2,132,021	\$1,817,800	\$2,223,889
1870	2,366,265	1,793,876	2,487,496
1871	3,110,161	2,449,369	3,404,796
1872	3,840,859	3,247,172	6,163,969
1873	4,642,299	4,482,148	11,510,443
Total, 15 per cent.	\$16,091,605		
" 5 "		14,150,365	
" Free		25,790,593	
Total		\$56,032,563	

It will be seen from the foregoing figures that the importations of 1873 reached the large amount of \$20,994,890. The circular also states that iron has been recently imported into Canada from the United States, manufactured from ore taken out of the Hull Mines near Ottawa; not only is this true, but we also import from Pittsburg iron work manufactured from Canadian ore. Mention has also been made of a Furnace Company in Detroit, who purchase wood from Canada for conversion into charcoal for smelting purposes, and still find it possible to pay large dividends. Surely it is time with our abundant deposits of this valuable mineral and limitless forests for charcoal supplies, that we should at least make some attempt to start this industry. As it is, we are handing our raw material to the Americans, and paying them handsomely for work we should do ourselves.

COTTON MANUFACTURES OF CANADA.

There are erected and in course of completion six large cotton mills in the Dominion, named as follows:—The Hochelaga, with four hundred looms; the Cornwall, with three hundred looms; the Stormont, with one hundred and fifty looms; the Dundas, with two hundred and fifty looms; the Lybster, with two hundred and twelve looms; and the New Brunswick Cotton Mills, with one hundred looms; or in all about fourteen hundred looms, each capable of making about forty yards of cloth per day, or one piece of goods to a loom, that being the average length of a piece of cotton. The capacity of these mills, when fully provided with machinery, will be for, say three hundred working days in the year, about sixteen million eight hundred thousand yards, or four hundred and twenty thousand pieces. The estimated consumption of this class of goods in the Dominion is about forty million yards, so that about two-thirds of what is required has still to be imported. The produce of these mills is not confined solely to plain unbleached cotton cloths; some of them also weave tickings, denims, and striped and checked shirtings, and some make large quantities of seamless grain bags, cotton warps, &c. The number of hands employed in a cotton mill is in the aggregate about one to each loom; that is, a mill with two hundred looms will give employment to about the same number of hands. It has also been estimated that each operative has usually three dependants in the home circle, for which he or she may be the bread-winner. It is, therefore, fair to presume that about four thousand persons will be supported by this branch of manufacture when all these mills are in full operation. No bleaching works have yet been established, and the products

of these mills go to the consumer just as they leave the looms.

NOTE—EDITOR.—We are not aware of the number of looms in the New Brunswick Mills. We have placed them at 100, only as an approximation.

SHOPKEEPERS AND WARRIORS.—When Napoleon applied to England the contemptuous epithet of a "Nation of Shopkeepers," he paid her a higher compliment than he intended; it was an unintentional tribute to the power she had acquired by trade, an extorted homage to that commercial policy by which her merchants had become the arbiters of Europe—of those elements of strength which the shopkeepers of the Royal Exchange and Threadneedle street had furnished to her rulers, by which she alone was enabled to prescribe boundaries to the ambition of the great Captain, and say to the mighty wave of Gallic usurpation, "Thus far shalt thou go and no farther." Military prowess was held in check by mercantile combinations, and the shopkeepers proved an overmatch for the warrior.

HOW WE MAY BE ABLE TO EMPLOY OUR CAPITAL.—It may be of interest to those who are making money so rapidly as to feel anxious as to how they can invest their surplus earnings, to know that during the last sessions of the Dominion and Local Legislatures, Acts to incorporate banks, insurance companies, mining companies, railroads, loan companies, steamboat companies, fishing companies, and land companies were obtained, the aggregate of whose capitals, if all subscribed, would amount to at least fifty million dollars.

CONSUMPTION OF SPIRITS.—As in Great Britain so in the United States, the consumption of spirits increases. The recent report of the Commissioner of Internal Revenue of the United States, showing the increase or decrease from each general source of revenue in the fiscal year 1872-3, as compared with the preceding year, states an increase on spirits of \$2,623,855; on fermented liquors, \$1,066,439; and on tobacco, \$650,132.

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