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PAPER MANUFACTURERS AND Wholesale stationers, 206 St. Paul st.

## H. W. IRELAND,

NAIL AND METAL BROKER, Agent for Cut-Nail and Spike Manufacturers.

## MUNDERLOH \& STEENCKEN

 [MPORTERS OF STAPLE AND FANCY'DRY GOODS, 236 St. Paul st., corner of Custom House square, Montreal.
## JOHN B, GOODE,

WHOLESALE IMPORTER OF SMALL WARES, FANCY GOODS, CUTLERY, BUTTONS, \&o., St. Sulpice st., Montreal.

## m. LAING,

PRODUCE AND COMMISSION MERCHANT, 97 Commissioners st., Montreal. Hams, Bacon, Lard, Tallow, Butter, Filour, \&c.

## JOHN RHYNAS,

COMMISSION AND SHIPPING U MERCHANT, Montreal.-Cash advances made on Consignments to myself, or to friends in England.

## JOHN DOUGALL \& CO.,

[Евт Ав

COMMISSION MERCHANTS for the Ashes, Porche Iard , gallo of Produce. Grain, Butter, Ashes, Pork, Lard, Tallow, 20 .
COMMISSION MERCHANTS for the Curchase and sale of Leather, Cod Oil, Hides, Moccasing, \&c.
(OMMISSION MERCHANTS AND $\checkmark$ MANUFACTURERS' AGENTS for the gale of Domestic Manufactures. Large consignments of Eng; lish Woollen and Cotton Goods at present on hand; lisho Wading Warps, Bagging, Canada Tweeds,
Etoffes, Satinets.
james dovalas \& Co.,

$\mathrm{D}^{\mathrm{E}}$EALERS IN TEAS AND TOBAC$\operatorname{COS}$; attend to sales of Butter, \&c., de.

296 St. . Paul st., M M ontreal.

## WALTER MARRIAGE,

WHOLESALE AGENT, AND IMPORTER of ENGLISH GROCERIES, 22 Lemoine st., Montreal.

## THOMAS W. RAPHAEL,

 COMMISSION MERCHANT, Montreal. Consignments of Flour, Grain, Leathor, Ashes, Butter, ac., receive personal'attention.
## THOMPPONT, MORRAY \& CO.,

COMMISSION AND GENERAL MERCHANTS, St. Helen st., Montroal. [See p. 99.]

## GRERENE \& SONS,

HAT and FUR MANUFACTURERS and importers. [See next Page.]

## CAMERON \& ROSS,

COMMISSION MERCHANTS for the Sala and purchase of Grain, Flour, Pork, Butter,
Ashes, Wool, Flax, and General Merchand dise, Montreal, Ashes, Wool, Flax, and General Merchandise, Montreal?
GEO. WAIT,

PRODUCE AND COMMISSION MEBCHANT, Montreal.

Young's Buildings, No. 2 MoGill st.

## s. H. MAY * CO,

MPORTERSOF STAR \&DIAMOND 1 STAR WINDOW GLASS, Paints, Oild, Varnibh. Brushos, Spirits Turpentine, Benzole, Gold Leaf, 274 St. Paul st., Montroal.

## THOMAS HOBSON \& CO.,

PRODUCE AND COMMISSION MRROHANTS, Commissioners street, Montreal. Consignments of Flour, Pork, Butter, Lard, Tallow, Ashes, and all Descriptions of Produce, promptly realized.

## BROWN \& CHILDS,

MANUFACTURERS OF BOOTS, SHOES, AND LEATHER, Montreal.
Office and Warrhoubr-Corner St. Peter and Lemoine sts.
Mandfactory-Corner Queen and Ottawa sts.
Tannery-Corner Bonaventure and Canning sts.

The articles manufactured by us are under one general superintendence during the whole process of manufacture, beginning with the raw hide, and ending with the finished boot and shoe. By this arrangement we secure uniform quality throughout.
Orders received by post promptly executed: and should the goods sent not be approved of, they may be returned at our expense.

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

ELHIOTT \& CO.,

WHolesale hardware merCHANTS, 16 Lemoine st., Montreal.

## ELLIOTT \& CO.,

AGENTS FOR
a vieille montagne zinc COMPANY, of Liege, Belgium,

16 Lemoine st., Montreal.

## LINTON \& COOPER,

M ANUFACTURERS AND WHOLE11 SALE DEALERS IN BOOTS AND SHOES, $306,308 \& 310$ St. Paul st., Montreal.
We invite the attention of Merchants, East and West, to our large and varied stock of Boots and Shoes now on hand, and in process of manufacture for the Spring trade. Goods in every conceivable style will be found in our establishment, from the fnest Kid or Satin Gaiter, to the strongest Btoga or Hungarian boot, wear in over 200 different patterns. Special notice is requested to thefact that all our goods are hand-made, and of the very best material. The introduction of Pegging Machines having thrown a large number of workmen out of employment, and consequently reduced the cost of labor, we are thereby enabled to manufacture neater and more substantial Boots and Shoes, at no greater cost than if made by machinery; and are prepared to offer the choicest goods at the - ery lowest possible igures.

Orders personally or by Post, will have our immedfate and most careful attention.

## J. TIFFIN \& SONS,

GENERAL MERCHANTS, IMPORT-
U ERS of TEAS, SUGARS, and GENERAL GRO. CERIES, WINES, BRANDY, \&c., Nos. 184 and 186 St. Paul st., and 49 and 50 Commissioners st.
Offer for sale the balance of TEAS, ex "Lettice Catherine," from Shanghae, consisting of:

Imperial Gunpowder Japan, Colored
Old Hyson.
Young Hyson.
Japan, Colored and Uncolored.

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

## Montreal, January, 1865.

## AKIN \& KIRKPATRICK,

©OMMISSION MERCHANTS, Cocial attention given to consignments of Coal. Flour, Butter, Pork, Ashes and General Produce.

DAVID ROBERTSON,
IMPORTER TEAS, TOBACCO, AND General GROCERIES, 24 St. Peter st., Montreal.

## REUTER, LIONAIS \& CO.,

[MPORTERS OF WINES AND SPIR1 ITS, 11 and 13 Hospital st., Montreal.

## ROBERT MITCHELL,

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

## GREENTE \& SONS

TNVITE the attention of close buyers to their Stock of Spring Goods. [See next Page.]

## J. A. \& H. MATHEWSON,

IMPORTERS AND WHOLESALE 1 GROCERS. A complete and extensive assortment of General Groceries. Special attention to TEAS.

> HALL, KAY \& CO., Young's Buildings, McGill street, MONTREAL,

## [MPORTERS OF

Charcoal TYnplates, Coke linplates,
Galvanized Iron,
Sheet Zinc,

Sheet Copper and Brass, Ingot Copper and Tin,
Composition Tubes,
Copper and Brass Tubes, and every description of Furnishings suitable for Tinsmiths, Plumbers, Brassfounders, and Gasfitters.

GREENE \& 80Ns,
HATS, CAPS, STRAW GOODS, \&C. See next Page.

## W. D. MCLIER \& CO.,

MANUFACTURERS AND IMPORTERS of Boots and Shoes,

Corner of McGill and Lemoine sts., Montreal.

## A. RAMSAY \& BON,

MPORTERS OF WINDÓW GLASS,
1 OILS, PAINTS,\&c.,21,23,\&25 Recollet st.,Montreal.

## MOMILLAN \& CARSON,

TMPORTERS AND MANUFACTURERS OF CLOTHING, Wholesale, have con stantly on hand a very carefully manufactured Stock of Ready-made Clothing, suitable for the country trade.
Merchants are respectfully requested to call and examine.

No. 66 McGill st., Montreal.

## BOND \& CRELLIN,

COMMISSION MERCHANTS for the U purchase of Groceries and sale of Produce, Young's Buildings, Montreal.

JOHN MCARTHUR \& SON,
OIL, LEAD \& COLOR MERCHANTS,
Importers of Window Glass, \&c. 118,

## I. L. BAYGS \& CO.,

(Successors to T. L. Steele \& Co.,)

MANUFACTURERS OF FELT, COMPOSITION, AND GRAVEL ROOFING, ENGLISH FELT ROOFING, \&O,
Keep constantly on hand Frit Composiriox, se. Parties building, in any part of Canada, oan bo sopplied with the requisite materials; also, a Competent Workman to apply the same.
Office, No. 5 Place d'Armes Hill, opposite City Bank,
MONTREAL.
A. H. FORBES

MPORTER OF IRON; ALL KINDS of HEAVY HARDWARE, \&o. Has always in stock Iron Tubes for Gas, Boiler Tubes, Horse Kaila, Sofa springe, \&o.
Drain Hpes, Fire Bricks all shapes, Roman and other Cements, Caithness Paving-Stones, Hearths, Burr Blocks for Millstones, Bolting Cloths, Terra Cotta Yases, Fountains, Chimney-Tops, \&c., \&o. Queen st. Montreal.

FROTHINGHAM \& WORKMAN, IMPORTERS, MANUFACTURERS \& WHOLESALE DEALERS IN HARDWARE, have constantly on hand a large Stock of Pig, Bar, Band, Hoop, and Sheet Iron; Cast and other Steels; Boiler Plates, Tin, Canada Plates, Zinc, Lead, Wíre, Anvils, Vices, Anchors, Chains, Powder, Shot, Window Glass, Paints, Oll, Putty, \&c., \&c.; and a very complete assortment of English, German, and American Shelf Hardware, which, with DOMESTIC GOODS OF THEIR OWN MANUFACTURE, viz.: Scythes, Shovels, Spades, Grain Scoops, Hay and Straw Knives, Higging' Axes, and other Edge Tools, Gilmour's Augers and Auger Bitts, Dodge's Patent Hammered Horse Najls, Cut Nails, Spokes, \&c., \&c., \&c., all of which they are prepared to sell at the LOWEST PRICES and on LIBERAL TERMS OF CREDIT.

Warehouse and Offices-St. Paul street, Montreal. Manufactories-Cote St. Paul, near the City.

## CRATHERN \& CAVERHILL,

TMPORTERS OF HARDWARE, IRON, STEEL, TIN PLATES, \&c., WINDOW GLASS, PAINTS \& OILS, 197 St. Paul st., Montreal. Agents, Victoria Rope Walk, Vieille Montagne Zinc
Company. Company.

## A. A. BABBER * OO., <br> WHOLESALE TMPORTERS OF HARDWARE,

Nos. 19 and 21 St. Sacrament st.

## Evans \& Evans,

WHOLESALE HARDWARE MERChants, montreal.

## EVANs \& EVANs,

GENTS FOR HARE'S CELEBRATED PAINTS AND COLORS.

## EVANs \& EVANs,

A GENTS
FOR CURTISS \& HARVEY'S POWDER,
263 St. Paul street, Montreal.

## HEW CROP SUGAR

DAAILY EXPECTED, ex brig "Spanish Main," from Cienfuegos, Cuba, via Portland. 108 hhds. 18 tierces $\}$ Choloe bright Sugar.
in store.
68 hhds. extra bright P. R. Sugar.
120 publs. $\}$ Choice Mexico Molasses.
20 puns. Ane Cuba Rum.
700 boxes Smozed Herrings.
For sale by
MITCHELL, KINNEAR \& CO.,
9th March, 1865.
No. 5 St. Helen street.

## HENRY J. GEAR,

(Late Mitchell \& Grar,)
COMMISSION MERCRANT, Importer and Dealer in Teas, General Groceries,

## JEFFREY BROTHERS \& CO.,

 GENERAL AND COMMISSION MERCHANTS, No. 17 Lemoine st., Montreal.
## ICESSRS, JARVIS \& EDGAR,

BARRISTERS, ATTORNEYS - AT LAW, SOLICITORS IN CHANCERY AND BANKRUPTCY.

Offices.-No. 10 Toronto street, Toronto.

BACON, CLARKE \& CO., TMPORTERS.OF WINES, SPIRITS, St. Peter street, opposite'st. Sacrament street, MONTREAL.

## KERSHAW \& EDWARDS,

ESTABLISHED


YEAR 1888.

TMPROVED FIRE PROOF SAFE. I The favor these Safes have won by their many and severe trials during the last quarter of a century, from the fact that not one has ever failed in preserving its contents, thoroughly establishes their reliability, and with recent improvements made during the past two years, we offer them as the most perfe
security extant, and free from dampness.
secury extant, and free from dampness.
Our Burglar Proof Specie Boxes made of combined iron and steel in a manner peculiarly our own, the
steel so highly tempered and placed as to be beyond the steel so highly tempered and placed as to be beyond the
reach of, and defy the tools of the most ingenious burglars, and when placed inside of mose of our Fire burglars, and when placed inside of one of our Fire Proofs produce a most perfect Fire and Burglar Proof
security. Merchants having large amounts of silver on hand should not be without one. on hand should not be without one.
We also manufacture Patent Combination Bank Locks, and the most modern Bank and other securities.
Liste of sizes and prices malled on application.
KERSHAW \& EDWARDS,
82, 84 \& 86, St. François Xavier street, Montreal.

## GREENE \& SONS,

HATS, CAPS, STRAW GOODS, \&o. Sfring Trade, 1865.
THE SUBSCRIBERS have now on 1 hand, and are receiving, a complete assortment of WOOL HATS, LADIES' STRAW GOODS,

FUR HATS, MEN'S STRAW HATS,
CLOTH CAPS, TWHED HATS,
sILE HATs, BOYS' FANCY HATs, PLUSH.
HAT AND CAP TRIMMINGS, \&C.
Special attention of the Trade is directed to our Stock, which embraces all the

NEW AND LEADING STYLES
In Men's, Ladies', and Children's wear. Samples sent by Express to parties not visiting the city.
We are are also manufacturing the Priror or Wales Cabsimere Hat, bpecially adapted for spring and summer wear.
wear.
GREENE \& SONS,
Montreal.
DAVID E. MACLEAN \& CO.,
PRODUCE, COMMISSION MERCHANTS AND SHIPPERS. Advances made on all descriptions of Produce, either for sale in this market, or shipment. No. 8 St . Nicholas street, Montreal.
Datide. Macliean.
Benj. Hagaman. Thos. C. Chisholm.

WEST BROTHERS,
TOBACCOS. - PLUG, VARIOUS
CHRANDS, CUT SMOKING, FINE CUT CHEWING.

CIGARS.-HAVANA,
GERMAN,
WEST \& BROTHERS,
Montreal.

## MORRISON \& SAMPSON,

BARRISTERS, ATTORNEYS, CONVEYANCERS,
SOLICITORS IN CHANCERY \& BANKRUPTCY, Offices corner Church and Colborne streets, TORONTO.
Collections made at all points in Canada West. angus Morrison.
D. O. SAMPSON

## CHARLES G. DAGG,

TMPORTER AND WHOLESALE DEALER in British and Canadian Stationery Goods, Writing Papers, Wrapping Papers, Envelopes, Steel Pens, Inks, Pocket Books, Twines, \&c.; also, Account Book Manufacturer, Publisher of the National Series of School Books, Canadian and Progressive School Copy Books, Bookbinder, \&c. MANUFAC. TURED FOR, AND NOW IN STOCK, soveral hundred reams each, of Manilla, Brown, Tea, and Coffee Papers, all sizes. Several hundred tons Straw Wrapping Papers, all sizes. The above goods will be sold at very low prices, and a liberal discount will be allowed to CASH BUYERS.

87 St. Francois Xavier street, Montreal.
Montreal, Feb. 27th, 1865.

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

243 St. Paul street,
Yard entrance St. Francois Xavier street.

## F. SHAW \& BROS.,

TANNERS AND LEATHER MER-CHANTS.-Our Leather is tanned at the wellknown Roxton Falls Tanneries, under our own superintendence, thereby enabling us to produce an article cf superior quality at the least possible cost, which we are prepared to offer to the trade at lowest market prices. All orders promptly attended to.

## HUA \& RICHARDSON,

EATHER IMPORTERS AND COMMISSION MERCHANTS, have always in Stock an excellent assortment of FRENCH CALFS, KIDS and PATENTS, \&c. Also a large supply of 0 . L. Richardson \& Sons' Spanish Sole and Slaughter Leather, for which they are agents in Canada.
Consignments of leather respectfully solicited.
Sole Agents for Alexander's Kid Gloves.
HUA \& RICHARDSON,
St. Peter st., Montreal.

## LEEMING \& BUCHANAN,

PRODUCE AND COMMISSION MERCHANTS,
8t. Nicholas street, Montreal.
Special attention devoted to the Sale and Shipment of Flax, and liberal Advances made on consign. ments of either Fibre or Seed.

## SINCLAIR, JACK \& CO.,

WHOLESALE GROCERS AND COMMISSION MERCHANTS, St. Andrew's Buildings, St. Peter street, Montreal.
Constantly on hand, a large Stock of TEAS, COFFEES, SUGARS, MOLASSES, SYRUPS, TOBACCOS, DRIED FRUITS, \&c., \&c., \&c.
Consignments of BUTTER, PORK, FLOUR, WHEAT, and other products solicited.
The Sale of POT and PEARL ASHES shall have the very best and most prompt attention.
Agents for Cootr's celebrated GROOND ROCK SALT, for Dairy and Table use.

KERR \& FINDLAY,
WHOLESALE CONFECTIONERS
other Cream Drope, do., \&um Drops, Chooolate, and

## CONVERSE, COLSON \& LAMB,

TEA DEALERS AND COMMISSION MERCEANTS; and Importers of General Groceries, Wines, Liquors, Cigars, \&c., \&c.,

Offer for sale a well-assorted stock ofHysons, Young Hyson, Colored and Uncolored Japans, Imperials, Gunpowders, Congous, Souchongs and Scented Teas; Java, Rio, Bahia, and Laguayra Coffee, Martell's, Hennessey's, and Otard's Brandies, Pemartin's Sherries, Sandeman's Ports, Burgundy, Madeira, and Common Sherry Wines; Havana, Domestic, and German Cigars, Crosse and Blackwell's and Worcester Pickles and Sauces, Currants, Raisins, Valentias, Layers, and M. R. in boxes and half-boxes.

23 St. Peter street, Montreal.

## FITZPATRICK \& MOORE,

TMPORTERS AND WHOLESALE DEALERS in Groceries, Teas, Sugars, Wines, Liquors, Tobaccos, Cigars, Fish, Oils, \&c., \&c.

No. 4 Lemoine st.

GMITH \& M oCULLOCH, MANUFACTURERS' AGENTS AND GENE RAL MERCHANTS, Importers to order of all kinds of China, Glass and Earthenware, Papier Maché, Hardware and Electro-plate, Cork-screws and Steel Toys, Chemists' and Photographists' Ware, Mosaic, Encaustic and Tesselated Flooring Tiles, White glazed Bath Tiles, Plumbers' and Sanitary Ware, Door Furniture, Iron Stable and Harness Fittings, \&c., \&c.,
Have now on hand consignments of Stone China Dinner and Toilet Sets, French China Vases, Fonts, dc., Lamp Chimneys, \&c., which we offer for Sale by the Package.
We have also a large assortment of China, Glass and Parian Vases and Ornaments opened out.
Chemists', Photographists' and Plumbers' Ware always on hand.
10 St. Nicholas street, Montreal

## ALEXANDER WALKER, Importer

of
STAPLE AND FANCY DRY GOODS, Corner of
ST. HELEN AND RECOLLET STS. Montreal.
For sale, 100 bales Cotton Yarn, Dundas Manufacture. ALexander Walker, Montreal.

## JAMES LOCKHART,

 COMMISSION MERCHANT AND U MANUFACTURERS' AGENT, No. 8 st. Sacrament street, Montreal.HOBEET SIMMS \& CO.,
GENERAL AND COMMISSION G MERCHANTS, 8 Gillespie Buildings, Common atreet.

## F. H. sDims,

MONTREALIRON WORKS, MANUFACTURES to Order, and has 1 in Stock, Carriage Bolts of all sizes, Nuts and Bolts of every description, Rivets, Lifting Jacks, Ratchet Braces, Copying Presses, \&c.
W. F. LEWIS \& CO.,

WINE AND SPIRIT MERCHANTS, St. Peter st., Montreal.

## - THOMSON, CLAXTON \& CO.,

TMPORTERSOF FANCY
AND STAPLE DRY GOODS,
No. 228 St. Panl street, Montreal.

## GEORGE OFFORD \& CO.,

Contractors for Convict Labor at the Provincial Penitentiary,

IMANUFACTURERS AND WHOLESALE DEALERS in every description of BOOTS and SHOES, made almost exclusively by hand.
All orders will receive prompt attention.
Offces and Warehouse-Kingston, C. W.

## A. ROBERTSON \& CO., Importers of

STAPLE AND FANCY DRY GOODS
MANUFACTURERS OF CANADIAN WOOLLENS. Warehouses
278 St. Paul, and 103 Commissioners' street, MONTREAL
Works-Auburn Mille,
Petrbboro', C. W.

## 9,000 GRAII BAGS (from $\$ 22$ per 100).

COTTON WARPS,
BURLAPS, WOOL SACKS,
LINEN BAGGINGS (in 40,45 , and 50 inch).
The usual Lots of Canada Tweids, Etoffre, and Satinets, and of English Goods on Consignment, are now coming forward from the Manufacturers. The assortment this Spring will be very good.
a. McK. Cochrane,

Agent for Woollen Manufacturers, 290 and 292 St. Paul street.

## TO MERCHANTS AND IMPORTERS.

85 MILK STREET, CHEAPSIDE, London, 19th Dec., 1864,
And 64 and 65 THE ALBANY, Liverpool.
THE partnership heretofore existing between me 1 and Mr. Thomas Meadows, under the firm of ALFRED HILL \&' MEADOWS, in London, and ALFRED HILL \& CO., at Liverpool, having been dissolved, I beg to inform my friends that I shall in future carry on the business at Liverpool under the superintendence of Mr. Charlies Harrison, (who for three years has been the managing Clerk there, and seven years previously in the London Office of my late firm,) and the business in London by myself, assisted by my sons.
I cannot allow the present opportunity to pass without thanking you for the kind support you have given me during the twenty-five years I have been established in London, and fifteen years in Liverpool; and I trust you will still continue your favors, assuring you that any bueiness entrusted to my charge will have the most prompt and careful attention.
The business will in future be carried on here and at Liverpool under the firm of Alfred Hill \& Co.

I am, Yours faithfully,
ALFRED HILL.
N. B. - The British Colonial Steamship Company will despatch a steamer from London for Quebec and Montreal so soon as the navigation of the St. Lawrence is opened.
Further information can be had of
ALFRED HILL \& CO.,
London and Liverpool.
Shipping, Insurance and Forwarding Agents.
February 15.

## MYLES PENNINGTON,

CUSTOM HOUSE SHIPPING AND
Forwarding Agent. General Agent for Great Western Railway at Montreal. Correspondent to Messrs. Alfred Hill \& Co. of Liverpool and London. Railway and Steamboat Ticket Office,

Custom House Square, Montreal.

## HARDWARE CONSIGNMEITY.

DUTTER Coolers, E. P.
D Cruet Frames, E. Plate, 8, 4, 5, 6 and 7, Glass. Carriage Axles, assorted.
Carriage and Buggy Springs (Turner \& Walker's Steel).
Chopping Axes, Double and Single Steel (Ottawa).
Close-Link Coil Chain, Black, in 200 lb . casks, $\frac{1}{2}, 5-16$, 3-8, 7-16, $\frac{1}{2}$ inch.
Close-Link Coil Chain, Bright, 100 lb . casks, 8-16, - $\frac{1}{2}$, 5-16 inch
Cast Steel (Turner \& Walker's), Flat, Square, Round, Octagon.
Draw Knives (Date, Galt):
Emery, $0 \frac{1}{2}, 1,1 \frac{1}{2}, 53$ Corn, in 7 lb , Papers and Casks.
Emery Prepared Knife Powder, in Canisters.
Files (Turner \& Walker's Cast Steel), Flat, Haif Round, Square and Round, \&c.
Gas Burners.
Gun Materials,-Coxe's Caps, in 100 boxes; Eley's, in
Do. Eley's Wads, 500 bagg, Brass-Capped
Do. T. Nipple W renches, Wood Handle, 20,36 ,
Do. T. Wrenches, Capped 18, Turns Ebony 42,
Do. Nipples 87, Straw Cutters, 89, 40, Wad
Punches, Nos. 28, 29 , Gauge, 12 to 16
Hinges, Baldwin's Butts, 200 in casks,

 ${ }_{5}^{4}{ }_{5}^{2}$, dinch.
 ${ }^{22} 22$ pairs.
Hinges, Scotch T., Weighty, $\begin{gathered}\text { cwt. } \\ 7.0 \\ \text { casks, } \\ 8 \\ 8\end{gathered} \frac{1}{10}, \underset{12}{2},{ }_{14}^{2}$, 1 cwt .
 1 cwt .
Hinges, Scotch T., Improved Japanned Light 181880 301212 doz.
9, 10, 12, 14 inch.
Hinges, American T., Gananoque.
Do. American Long Strap Gate Hinges, $\$ 2.50$ per
cwt. cwt.
Hair Broom Heads, Bass do.
Jack Chain, 8, 9, 10, $11,12$.
Iron Band, $18 \times 18$ is $78,1,1 \downarrow, 1 \frac{1}{2}, 14,2,2 \downarrow$ inch.
Do. $8.16 \times 2,2 \frac{1}{2}, 34,4$ inch.
Iron Hoop, Coopers', $2,7-8,1,1 \frac{1}{2}, 1,14,2$ inch.
India Rubber Combs,-Dresing, Fine, Toilet, Children's long, Back and Band,-manufactured by the Scottish Vulcanite Company,
Knives,-Table and Pocket (Newbould Bros.)
Kettles,--Tinned Iron, straight handle.
Locks,-Pad, Chest, and Cupboard.
Liquor Frames, Eilectro Plate.
Matohes, - Wax Vestas, Fancy Boxes.
Microscopes and Objects, large variety.
Nickel Silver Spoons. Forks,
Nails, -Horse, $8,9,10,11 \mathrm{lb}$, in 112 lb . Kegs.
Do. Rose, 6, 8, 10, $12,14 \mathrm{ib}$, 112 lb . Kegs.
Do. Clout, Tind. and Black, assorted, 112 lb . Kega
Do. Scrap Iron Cut.
Opera Glasses, great variety.
Oi Cloth Table Covers, in
Oil Cloth Table Covers, in pieces.
Pins,-Safety and Scarf.
Powder Flasks.
Polishing Paste (Neadham's).
Paper,-Writing, Post, and Note, in Half-Ream boxes, assorted colors.
Pistols.
Rasps,--Horse and Shoe Rasps (Turner \& Walker).
Rivets,-Iron and Copper, Boiler.
Sad Irons, Casks, 5, 6, 7, 8, $9,10,10.0 .0 ; 4,5,6,7$, cw. ${ }^{\text {c.0 }}$; 8, 4, 5, 6, 4.1.0.

Shot,-Patent Shot in Caskg, assorted, | 10 | 10 | 10 | 6 |
| :--- | :--- | :--- | :--- | 4 bags. ${ }^{\mathrm{cwt}}{ }^{10.0 .0}$.

Shot Pouches.
Slates,-Hardwood Frames, $11 \times 7,12 \times 8$ in.
Screws, -Nettlefold's, in Casks.
Saws,-Cast Steel, Hand Rip and Back, Webs, \&c.
Scissors, - per doz. and on Cards.
Spoons-Tinned Iron, Tea and Table, Plated do; N. S. do.

Spectacles and Eye-Glasses.
Skates, -71 to 11 , with strape , great variety.
Shoe Thread, - No. 8.2 oz. in 8 in
Shoe Thread,-No. 8, 2 oz. in 8 lb . Papers.
Stove Polish,-British Lustre (Davie's), in $\ddagger$ lbs.
Spirit Flasks,-B. M. and Wicter
Tin Plates, I.C. Charcoal, P.P.C. Boxes, tin-lined
Tes Trays, Japanned, in Pontspool, do.
Tea Pots, E. Plate.
Viogs,-Self-Adjusting Jaw.
Waitere, E. P., in sets, \&c.
Water Jugs, B M. Covers.

## FRANCIS FRASER,

Mamufacturerg' Agent.
Montreal, January, 1885.

LIFE AND GUARANTEE ASSURANCE. THE EUROPEAN ASSURANCE
Empowered, by Special Acts of British and Canadian Parliaments.

## HRAD OPFICE IN OANADA-MONTREAL.

In addition to Life Assurance, this Society issues Bonds of Security for persons holding Gover incert, or other situations of trust.
Lima Departmernt.- Persons for whom this Society is Surety, can Assure their lives at considerably reduced rates.
Life Policy-holders in this Society can avall themselves of the Society's Suretyship, to a proportionate amount at any time, free of expense.
All Preminms received in Canada, invested in the Province.

EDWARD RAWLINGS, Secretary.

## RINGLAND, EWART \& CO.,

MANUFACTURERS OF READYMADE CLOTHING, Importers of Staple Dry Goods, Hosiery, \&c.
READY-MADE CLOTHING.-This department has had special attention. Our goods are all made in the latest styles, to suit the wants of a first class country trade.
Flankels.-In this department we have a large stock of Plain and Fancy Flannels, suitable for town and country.
HOsIrRF.-Our assortment will be complete about the list of March
GLovers.-We shall open a choice assortment before the opaning of Spring business.
Smallwarrg.-We have always some choice lots in
Paper Collarg.
rs in the latest style always on hand. 244 St. Paul street, Montreal.

## THE COMMERCIAL UNION ASSURANCE COMPANY,

Chief Office, 19 Cornhill, London, England. Capital, $\$ 12,500,000$. Invested, over $\$ 2,000,000$.
Fire Departmant.-The distinguishing feature of this Company is the introduction of an equitable adjustment of charges, proportionate to each risk incurred, instead of being bound to an indiscriminating and unvarying tariff.
Lifre Departmant.- For the pre-eminent advantages offered by this Company, pre Prospectus and Circular- 80 per cent. of protits divided among partipating Policy Holders. - Evonomy of manageme
MORLANE
MORLAND, WATSON \& CO.,
MORLAND, WATSON \& CO.,
General Agents for Canada
FRED. COLE, Secretary.
Office, 221 and 223 St. Paul street, Montreal.
Agencies in all the principal towns in Canada.

## (BRITISH.)

WESTERR IHSURANCE COMPANY-Limited. Capital, $£ 1,000,000$ Sterling.
THIS COMPANY has a permanent license to do business in Canada, and insures all kinds of property against loss or damage by Fire, on the most favorable terms.
Strictly non-tariff at home and abroad, it affords Insurers all the advantages of the lowest rates.
Losses paid in Canada without reference to England. In Life Assurance this Company offers every facility. Lower Canada Branch:
26t St. François Xavier street, Montreal,
H. DUNCAN \& CO., Managers.

WM. H. HINGSTON, Esq., F.R.C.S., Eng.,
Medical Referee.
THE SYSTEM AND REGULATIONS OF THE LIFE ASSOCIATION OF SCOTLAND, (FOR LIFE ASSURANCE AND ANNUITIES), have been so framed as to secure to its Policy-holders the utmost value for their payments, and include provisions in their favor on the following Important points:-

SMALL OUTLAY by the Policy-holder.
NON-LLABILITY to FORFEITURE.
FREEDOM from any EXTRA CHARGES for Occupation or Place of Residence.
LIBERAL RETURN for SURRENDER of Poligy.
EXEMPTION from the RISKS of PARTNERSHIP.
IMMEDIATE ENTRANTS, on the Profit Scheme will secure ONE ENTIRE YEAR'S BONUS over Later Entrants.
P. WARDLAW, Secretary.

Montreal, Plaof D'Armes, January, 1866.

THE LIVERPOOL AND LONDON
AND GLOBE INSURANCE CO.
Chief Offces.-Liverpool, London, Montreal.
GANADA BOARD OF DIRECTORS.
T. B. Anderson, Esq., chairman, (Pres. Bro of Montreal. Alex. Simpson, Fsq., Dep. chairman, (ch. Ontario Bk Henry Starnes, Esq., (Manager Ontario Bank). Henry Chapman, Heq., (mer.) R. S. Tylee, Feq, (mer.) E. H. King, Esq., (General manager Bk of Montreal. Capital paid up $\$ 1,960,000$; Leserved surplus Fund, divided ; Life Department Reserve $\$ 7,250,000$; Undivided Profit $\$ 1,050,000$; Total Funds in hand $\$ 15,250,000$.
Revenue

Revenue of the Comp'y.- Fire Premiams $\$ 2,900,000$; Lise Premiums $\$ 1,050,000$; Interest on Investments $\$ 800,000$; Total Income, 1868, $\$ 4,750,000$.
All kinds of Fire and Life Insurance business transHed reasonable terms.
Head office, Canada Branch, Company's buildings,
G. F. C. SMITH, Res. Secrètary.

## WILLIAM NIVIN \& CO.,

COMMISSION MERCHANTS AND
U SHIPPING AGENTS, purchase and sell all doscriptions of Produce on Commission, and likewise advance on consignments of same made to their friends in London, Liverpool, and Glasgow.
Also are prepared to import on Commission and on favorable terms, all description of Groceries, Drugs, Oils and Psints, having first clase connections in Great Britain for the execntion of such orders.
Montreal, corner St. Paul and St. Nicholas streets.

## The Trade Review.

## MONTREAL, FRIDAY, MARCH 10, 1865.

## AFRUITFULEVIL,

TisHAT there is something radically wrong in the economy of the distribution of merchandise in this country is ovident in view of the numerous failures, and the general lack of success on the part of retailers. This unhealthy condition attaches itself more particularly to the Dry Goods business dealers; and it has generally appeared in the event of failure of merchants who were in general business, that in this department their greatest loss took place. Were we to judge by the experience and observations of those who have closely watched the result, we would almost conolude that ninety out of every hundred merchants who bought dry-goods eventually came to bankraptey. Without pretending to vouch for this, it is certain that the number of those who fail, compared with the number of those who succeed, is very large; and that the condition of the trade is far from satisfactory. In order to effect a cure, we must find a cause. Unques tionsbly one of the greatest errors of the day is the purchasing of heary stocks by the retailer. Not only occasionally has this been the practice, but generally has the quantity bought exceeded by far the requirements of the season. We think this tendency to excessive stock is in no small degree chargeable to the long credits which the dry goods merchants have been in the habit of granting. Six montha' time, and a renewal for half at threemonths, is about the usual prac. tice, and if an exception is made, it is generally towards even easier terms.
We believe this system to be niot only unnecessary, but productive of a large portion of the difficulties under which the trade is laboring. The temptation it affords to most men is too great to be resisted. Heavy purchases are made with the full expectation of meeting payment therefor, or in the hope of making some turn in a period so long, and so full of promise. There are many men who, from the impulse of vanity, or from their financial necessities, or from both combined, are very apt to fall into this error. They like to have a shop full of goods, that they may have the appearance of prosperity-the prestige of doing a large business, and a fline, showy line of goods at six and nine months, is to them a great temptation.
Another reason-and hardly so innocent a one-is that by forcing a sale of a portion of stock, they may raise sufficient funds to meet the renewals of a previous year. A deficiency is thus bridged, which, but for long credits would be apparent, and which is sure eventually to result in a collapse far more disastrous than if it had been at first discovered. The ease and length of credit which is granted, is likewise a great incentive to many a young man to atterapt a business for which he is not adapted, and for which there is no room in the locality. We are persuaded that not only are excessive stocks of dry-goods, which are generally found, attributable to long credits, but the excessive number engaged is largely owing to the same cause. The consequence is a "double pressure" to sell. The

## MORLAND, WATSON * CO.,

HARDWARE MERCHANTS, Impor-
ters of all descriptions of
HEAVY AND SHELF HARDWARE.

## Manufacturers of

SAWS
Circular, Gang, Crosscut, Billet Webs, \&c.,

## Mocock's celebrated

AXES, EDGE TOOLS, \&C.

## IRON:

Bar, Hoop and Sheet, Cut Scrap Nails.
Agents for Dunn's Patent Pressed \& Clinch Nails, Patent Brads, Iron and Zinc Shoe Bills, Cutclout Nails, Trunk Nails, \&c.
Warehouse and Offces, and Office of the Montreal Saw Works, 221 \& 228 St . Paul street, Montreal.
Manufactories on Lachine Canal.
large stock induces an anxiety to be able to pay debts. The excessive number engaged, implies a great diffculty to accomplish this; and unusual efforts and a grester sacrifice is submitted to in order to effect sales at all. Hence it is that the retail dry-goods businesn has grown to be a profitless business-that large losses are sustained by importers ; that traders, weak in capacity or capital, have an inevitable fate before them; and that insecurity and anxiety is sure to result from anything like a trying time in the general condition of the country.
In former times, when it was the custom for the country dealer to make his purchases only twice a year, there was some nacessity for long credits; but in these days, when railway facilitios afford every one the means of frequently replenishing stocks, there is no excuse for continuing the system. The occasion for it has passed. Its continuance leads to all sorts of complications, encourages a bad class of trading, induces long credits by retailers, and is productive of nothing but mischief.
Beyond all this, the adrantages possessed by other branches who sell at one month's credit is just so much to the disadrantage of those who sell at six months. The money realized by a general dealer in the first, and best four months of the season, is almost certain to go to the grocer; while the smaller sales from the diminished stock of the remaining two months are offered in the shape of a small payment in renewal of the dry-goods obligation. With an indebtedness much larger to the dry-goods dealer for a stock that is sure to depreciate, than to the grocer for goods that are likely to retain their value, the latter is always better paid, and, as a rale, more successful. Beyond all doubt, this is all to be attributable to the difference in the credit terms afforded by the two branches; and if nothing else induces a reform in this respect, the fact that one branch of the trade is enjoying its advantages, should induce all the others to follow its example.
We hope, therefore, to see some movement towards a modification and limitation of credits. We can hardly expect that during the ensuing Spring season much can be accomplished. Purchases dated first of April, at four months, would mature in July, a difficult month in which to effect collections, especially in a year like this. But the matter might be discussed this season with the view of making a change in the Autumn, when we hope to have a good crop, reduced indebtedness and generally to take a fresh start toward a better state of affairs in all respects.

## Association of Capitsl.

Joint Stock Companies are all the rage in England. Recourse is had to association for the accomplishment of almost every feasible object, no less to Banking Railways and Gas Companies, than Baking and Washing establishments. To such an extent is the economy of capital carried that a man may have his shirts washed partly at another's cost; and while eating the bread may be saving the price of the butter. A stockholder may in fact share the profits of many companies, particularly by his being a president in one, a director in another, and a treasurer in a third; since these officers are well paid under the new Limited Liability Act.

INDEFINITELY POSTPONED.

THE Federation of the British North American Provinces, it is now certain, cannot be consummated for a year at least. The defeat of the Administration in New Brunswick, and the condemnation of the Federal policy, by the rejection of its leading advocates at a general election, render it impossible to perfect the scheme on its original basis, at least for the present. The House, as it stood before the election, was divided by Twenty-six in favor, against Sixteen opposed to the question. Already the ministry havelost Five, and these the leading advocates of the measure, which is equivalent to a gain of Ten to the opposition, and renders the passage of the necessary resolutions an impossibility. It is not improbable that the success of the Opposition in New Brunswick will so much strengthen the same party in Nova Scotia, and that if Federation is approved, it will be by a majority so small as to render its success doubtful. Under these circumstances, the Imperial Parliament, however desirous it may be for the success of the scheme, will hardly attempt to enforce it. The delay will afford its opponents in Canada an opportunity to exhibit its disadvantages; and we are not sure, considering the state of political parties, whether our parliament at another session will be as favorable to the measure as it is at present. It is therefore more than likely that the rapidity with which the scheme has advanced will be succeeded by a progress correspondingly slow. That it may be eventually accomplished not many doubt; but that it will come into operation in time to solve the political, financial, and commercial problems which the altered condition of affairs now present, is exceedingly doubtful.
Thus the hope of an enlarged market for our manu-factures-a demand for our agricultural products in lien of the American market, which would be shut to us by the abolition of Reciprocity-the construction and maintenance of the Inter-colonial Railroad, and all the other mercantile advantages which it is hoped would follow the speedy completion of Federation seem at present indefinitely postponed.

## THE SESSION-NEW TAXES.

$\mathrm{A}^{\mathrm{s}}$we predicted in our last issue, Parliament is about to adjourn, with the intention of meeting again in the summer or autumn. The fact that the Estimates of the last session provide for the expenditure up to the end of June-the end of the new fiscal year-and that every effort will be made to bring the session to a speedy close, confirms us in the improssion that no alteration in the tariff will take place just now. Besides this, Mr. Galt does not appreciate the extent of the certain decline in the importa. tions, and reduction in the revenue that will necessarily follow. He does not seem to realize that the large increase of last year-on which he bases his calculations for this-is the very thing that will render his calculaHons astray. The stocks carried over in every department have been unusually large; the country was full of goods, even before a single package was brought in this Spring. But not only were the importations of last year very excessive, and the stocks over heary, but the country is bare of money. Never, since 1857, has the retail trade of the country been in a position so unsatisfactory; never have collections been more difficult from consumers ; and, notwithstanding a winter so exceedingly favorable for business, the amount of money afloat in the country is unusually small, and the prospects for easier times, not very bright. The consequence is, that not only will the retailers be disinclined to buy, but the importers will be reluctant to sell; and the fact that the orders for spring Dry-Goods and Groceries in Britain are considerably less than one half what they were last year, is conclusive evidence that this impression is correct. The inevitable result must be a restricted trade, and a decressed revenue. This, with the increased expenditure of the present session, making a considerable advance in that of last year, will certainly call for eularged mources of revenue. At present, however, the difficulty in only prospective; and the early calling together of Parliament will afford an opportunity for more mature consideration of the question. Besides, as it is probable Mr. Galt will be one of the Commission about to be sent to England to promote the Federation scheme, he will then have opportunity of testing the money market, and discover whether he can borrow at reasonable rates, and thus make up any deflciency we may have in the revenue and expenditure.
We very much doubt the practicability or even desi-
rability of this policy, and look forward to a certain increase in duties next session. We should not be surprised to see the excise on whiskey doubled-the present rate of 30 c ., made 60 c ., per gallon-five, and probably ten cents additional, put on tobacco-some new subjects may probably be proposed, such as Patent Medicines, and an enlargement of the present system of Stamp Duties.

## CANADIAN DEFENCES.

TAST year the British Government sent an experienced and intelligent officer (Col. Jervis) to Canada, for the parpose of reporting upon the cost of works necessary to the defence of the country. That gentleman completed his report some time in September last, and our Government was made immediately aware of its contents; but it is only only just now that the recommendations and estimates are made public. They possess an absorbing interest for every resident of Canada. The report states that it will cost nearly seven millions of dollars to properly fortify the five frontier cities. This includes armament, but not men. If it is deemed necessary to have fortifications, it is equally essential to have soldiers to man them; and without pretending to much military knowledge, we may estimate that anything like a proper force for the frontier fortifications would cost at least three millions of dollars per annum. Twentyfive thousand men,-five thousand at each city,-at fifty cents per day, foots up to over four and a quarter millions. We may rest assured that the cost of defences for Canada, in anything like the proportion that Col. Jervis suggests, will amount to at least ten millions of dollars for the first year, and three and four millions every year thereafter, as long as it is necessary to maintain the force.
The news received from England during the week indicates that the Imperial Government are prepared to spend one million of dollars at present toward the defences of the country. Whether this is the amount finally decided upon as the limit of the contribution toward Canadian defences, it is impossible to say from the reports at hand; but from the fact that Lord Derby and other Members of Parliament ridiculed the smallness of the amount asked, and that no explanation followed, it is fair to presume that until there is more necessity apparent for an increase in the amount, a larger sum will not be granted. The expenditure of one million in the seven required for fortifications will leave six millions to be provided for by Canada, and nine millions for anything like a proper defence of the country. Inasmuch as our entire revenue for last year was only ten millions of dollars, and that this year it is likely to fall to nine millions, we don't see how it is to come within the bounds of possibility that we can raise double the amount for defensive purposes. It the country were in a prosperous state, there might be some hope of its bearing a double taxation; but with every interest depressed, and a large portion of the people with just enough to do to subsist, we confess our inability to see how these additional burdens are to be borne.
The only hope will be that the amount required may be raised by loan in England. We question whether the Provincial bonds issued for this purpose would sell at any thing like a value; for the necespity which calls for the loan implies an unusual risk for the money-lender. But if the guarantee of the Imperial Government could be secured, the amount might be raised without great difficulty at reasonabie rates. That this guarantee ought to be given, tew in Canada will deny; for doubtless a large share of the apprehension of trouble from our neightors, arises out of the feeling againet England in the United States; and if war ever does take place, it will be the result of a collision between those countries, rather than any offence on the part of Canada. Should this guarantee be denied to us, it would be justly taken as an indication that we were no longer worth retaining by England; and the inference would naturally follow that the sooner we shifted for ourselves the better. Without this guarantee the defence of the country is impossib e; even with it, our already heavy burdens would be greatly increased, but these would be cheerfully borne, with anything like fair prosperity, if the people are assured that thereby an effectual defence will be attained.

## Petroleum in London.

Refined is quoted at 50 c . per gallon. The present stock is 17,245 barrels, against 25,475 barrels same time
last year.

## THE BILVER NUISANCE.

Wespondent, "Mercator," a letter upon the silver question, for all of which we regret we have not space. We will however give the substance of his suggestions. He says :-" One source of loss arising from the exist" ing state of things which I bave been endeavouring ' to explain, although obvious and doubtless under"stood by many, is not referred to in your editorial, "nor so far as I am aware has it been referred to else"where. It is simply the loss to the country of the "interest on the capital represented by this large " amount of silver coin, which is not required for the " purposes of currency, and is therefore capital misemployed, invested in a useless manner, aud for an unremunerative parpose."
Our correspondent thinks that the combined action of the majority of traders to reduce the coin to its proper value suggested in our last number would fail, and instances the ineffoctual effort made in this city some time ago toward that end. In reply, we have to say that the grievance was at that time looked upon as only of a temporary character, while the evil had not reached any thing like its present magnitude. The success of this mode of procedure in Toronto was complete while it lasted, and it was only because silver was becoming scarce and becanse debts due in other cities were being better paid, that induced the body of the merchants to waive the four per cent. If other cities had acted with Toronto and with the same unanimity in recelving the coin only at four per cent. discount, the evil long ago would have disappeared. The best evidence of the success of the plan is, that the local press are again urging its adoption, with the extension of the discount to the smallest coins. Our friend further argues that as the body of the people have received the coin at par, it would be hard for the small shop-keepers to enforce the discount and stil harder for them, if unable to do so, the wholesale merchant insisted uponit. This objection we tried to meet in the suggestion that ten days' notice should be given, that in the meantime parties might get rid of their silver, and the loss as far as possible be borne by those best able to bear it. As to the hardship of the case no one doubts it, but as a rule wholesale merchants now exact the discount, while the retailer is denied the recourse upon his customers, because he cannot insist upon it without a unanimous action of the trade.
As a remedy our correspondent suggests:-" That " the Boards of Trade should take the initiative, but "act through the legislature. The action of the " government which I would propose, would be very "simple: Make the American as well as the British " salver legal tender at (or at a little below) its intrin" sic value. But also make it penal for any one carry" ing on business, to take such legal tender coin as " currency at more than its legal value.'
While we are quite prepared to admit that the measure proposed by "Mercator" would be effective, we cannot agree with him in recommending it. Firat, because such an enactment is unnecessary, as milder means have not been properly tested, and next beoanse the passage of such a law by the Legislature would be impossible. There is a genaral disinclination on the part of the public to invoke legislative interference in any rubject relative to the currency. Certainly a law of this tind, fixing the value of a coin, could only be purchaped at the expense of further encroachments upon the liberty of trade; and the principle once admitted, with the peculiar notions of our French Oanadian friends predominant, the value of all money would soon be regulated by Parliament rather than by the inevitable law of supply and demand. We much mistake the intelligence and enlightened views of "Mercator,"-recently so clearly expressed on other subjects in a contemporary, if this is the result hecon. templates in urging the legislature to interfere in the silver question. What he says as follows is perfeetly true:-" The Toronto Globe, in reference to the propo" sal of government interference, stated as a fatal "objection that the country would thereby surtain a " heavy loss, but this objection was obviously founded " on error, and is of no moment, because the loss is " already incurred; the difference having been pook" eted by the speculators and importers of the siliver."

## Leather.

We have no remarkable ohange to note, either in the prices or demand, for any description of Leathar during the week; all kinds being difficult of sale, ever at present low prices, with the exception of Slaughter, which is in fair demand at quotations.

THE ACCOUNTS OF THE PROVINCE FOR 1864'
THE Hon. Mr. Galt, Minister of Finance, has issued 1 from the statistical branch of this department,asmall tract of 18 pages, containing " statements explanatory of the Financial Position of Canada, and a comparison thereof with the position of the other British North American Colonies." It contains information relating to the Revenue and expenditure of this Province for 1864, and to the state of its affairs on the 31st December last, which we have not met with elsewhere. The following are given as the Payments and Receipts for the twelve months ending December last:-
nterest on Public Debt, Charges of manage-
ment, \&0.................................. $\$ 4,126,817$
Redemption of Public Debt.
$3,957,740$
Civil Government, including Pensions
Administration of Justice, including Prison
Inspection, \&c.
Legislation
ducation, Grants to Literary Societies and Geological Survey...
Hespitals and Charities...
Militia and Enrolled force.
Agricultural Societies, Grants to....
ublic Works and Buildings, Rents and Re pairs, Roads and Bridges, Steam and edemption of Se.
Redemption of Seigniorial Rights............
Advances and Payments to Subsidiary Lines
Advances and Paymen
Indian Fund and Indian Annuitios
Minor Payments.
Collection of Revenue.

Customs.
RECEIPTS.
xcise $6,864,828$
860,914 860,914

684.948 | 664.948 |
| :--- |
| 429 |
| 9 | 429,910 584,846

819,487 818,4870
$\mathbf{1 6 5}$ 165,410
820,620 $\begin{array}{r}\text { 4, } 254,582 \\ \hline\end{array}$ 15,646
174,850 236,667
165,018
164,016
164,606
189
189,918
176,698
88,107
$\overline{\$ 15,526,549}$
To arrive at the correct amount of the Revenue and Expenditure of a country, it is of course necessary to deduct from the one the moneys realized by the sale of Debentures or Stock, and from the other the amount of Debt repaid. Mr. Galt does this, and arrives at the following figures as to Ordinary Revenue and expenditure of the last four years:-

|  | Revenue. | Expenditure. |
| :---: | :---: | :---: |
| 1881.. | 8 9,899,275 | \$ 12,003,982 |
| 1862. | 8,408,444 | 11,116,092 |
| 1868. | 9,760,816 | 10,742,807 |
| 1864. | 11,171,887 | 10,587,142 |

The last year is thus the only one of four during which there was a surplus of revenne, while the deficit of the four years was, in round numbers $\$ 5,200,000$, or on the average, $\$ 1,300,000$.
It becomes interesting to enquire whether the Prorince can bear such an annual addition to its debt; and Mr. Galt's pamphlet enables us to form a conclusion on this point. He gives as the net funded debt, in 1861, $\$ 58,178,020$, and estimates the population to bave increased since then from $2,596,200$, to $2,881,900$. An ensy calculation will show that the burden of $\$ 58,173$,020 in a population of $2,598,200$, is equal to the burden of $864,500,000$ in a population of $2,881,900$, a difference in three years of $\$ 8,300,000$, or $\$ 2,100,000$ per an. While, therefore, we by no means counsel, but on the contrary must disapprove of, a lavish expenditure of our resources, it is evident that we should have been no worse off, as far as debt goes, with 364,500,000 at the end of 1864, than we were with the $\$ 58,178,000$ at the end of 1861 . Or, in other words, having increased our debt by only $\$ 1,800,000$ peran., while the eatimated increase of our population would have justified our increasing it by $\$ 2,100,000$ per an.; each of us is less in debt now than in 1861. We notice that our net funded debt is said to have increased from $858,173,020$ to $\$ 00,287,575$ only, a difference of Little over $52,000,000$; but the figures showing the revenue and expenditure of each year, are the bert test of the increase or decrease of our liabilities; and we prefer to reason from them, since the bank balances and the altered state of the Consolidated Fund and of
the Trust Fund, and other accounts must be taken note of if we argue from the comparison of the Balance sheets of the Province.
Mr. Galt gives the following table respecting the debt, revenue, \&c., of Canada, per head, for the past four years, which we transfer to our columns.
Calculation as to the Duty per head of the population of Canada, during the last four years; also as to the Debt, Ordinary Revenue, and Ordinary Expenditure, per head.

|  | Duty <br> per head. | Debt <br> per head. | Revenue <br> per head. | Expenditure <br> per head. |
| :---: | :---: | :---: | :---: | :---: |
|  | $\$$ cts. |  |  |  |

## RECIPROCITY REMEDIED.

THE probability of the abrogation of the Reciprocity Treaty with the United States, and the uncertainty that exists regarding future arrangements with that excellent customer, does not seem to excite that interest among the commercial or agricultural community which the vital importance of the subject demands. Complete apathy or ignorance of the immediate effects certain to ensue, seems to be the rule among the latter class, whose interests are more im. mediately involved, and whose sagacity is so proverbial in aught that concerns their pockets.
While all acknowledge that we are surrounded by commercial difficulties only exceeded by the disastrous years of ' 56 and ' 7 , few consider how much more aggravated would have been the evil, had it not been for the vast sum of money obtained from the sale of our surplus Barley and Wool crop at high prices to our American neighbors. The circulation derived from this source gave an impetus to the early Fall trade, in many localities, enabling the country storekeepers to relieve themselves to a considerable extent of large over-stocks, and sustain their credit above low water mark in this city. While ontertaining the opinion that our American cousins are much too acute to perma nently sever the bonds of mutual interest which have bound us commercially for so many years, still it must not be overlooked that thore exists in that extensive country sectional interests whose representatives will do all in their power to delay, if they cannot ultimately prevent, the consummation of a new and amended treaty for the national and consistent interchange of our respective commodities. In view therefore, that for an uncertain period a profitable outlet for our coarse grains and wool can not be looked for, even at the extraordinary high figures which have ruled during the past eighteen months, and that under ordinary circumstauces and prices, the duties levied on foreign products by the United States would amount to a positive probibition, it is time that we Canadians bestirred ourselves to find a new channel for the stream of prosperity whose course is about to be checked by so formidable a barrier.
As a means to this desirable end, some of our contemporaries have suggested that the farmer should return with renewed energy to the cultivation of an article of European demand-to wit, our great staple wheat, to the growth of which for so many years every other article in the lists of husbandry has been forced to succumb, and which has tasked so long the fertility of our virgin soil, that years of judicious and scientific cultivation will be required for the restoration of its original fecundity.
Conversant as we are all with the lamentable lack of onterprise and vereatlility peculiar to the bulk of Canadian farmers, illustrated so powerfully by the absence of any general response to the efforts of journalists and others who have labored to induce a trial of flax oultivation, the conclusion is safe that the culture of wheat will not be neglected, and that it will require every effort, backed by the stimulus of necessity, to prompt the trial of new pathways to personal and national prosperity. If the pressure initiated by the foregoing considerations,-the stagnation certain to rule in Lumber,-the comparatively low prices which can be afforded for Wool whether it pay duty to enter the States, or be shipped free to Britain, there to com pete with the fleeces of Australia-if all this have the effect of developing the resources we possess for the production of a uniform marketable article of ButTrer and Chrissi, then the temporary depression (heralded by the lapaing of the treaty) which we deem injudicious to ignore or underrate, will have been productive of permanent benefits of no small moment. Even now the quantity of the former article, which, during the
season of navigation is weekly consigned to Britain goes far to furnish our Atlantic steamers with return cargoes; and yet the Butter trade is still in its infancy, and capable, with proper encouragement, of taking rank as one of our most important articles of export. Regarding Cheese, the more we say, just so much more will we publish the degraded position of those whose duty and profit lay in the development of the resources with which they are unfortunately entrusted. If this were not the case, why is it that seven-eighths of the Cheese consumed in these Provinces pays proft to a foreign farmer, foreign manufacturer, and foreign trader, which should legitimately fall to the lot of the native farmer and exporter; if the first named of the two latter personages had the energy or ability to grasp the advantages placed within such easy reach. What apology have our people to urge for this state of affairs? Why is it that the majority of our Butter ranks so low in the New York market as to be nearly unsaleable, except as a substitute for Lard to pastry cooks?-that not one out of every ten packages comes up to the standard of "thirds" in Liverpool or Glas-gow?-that our Cheese meets with no respect in our own country, and is not likely for some time yet to meet a better fate abroad!
That Reciprocity has tended indirectly to the neglect of those seemingly minor productions, in which exists the germ of future trade to an extent not generally realized, proves that it has been far from an anmitigated benefit; and if its temporary cessation tends, as we hope, to rapidly accelerate the development of the above and several other dormant sources of wealth, it will lessen greatly our regret for its loss. In our next issue, we contemplate reviewing the present position of the Butter trade, and offering some suggestions for its encouragement and establishment on a more reliable basis.

## Petroleum in Canada.

We are glad to learn that the demand for Oil Lands in Euniskillen is daily increasing-that large transactions have taken place at highly satisfactory prices. The best posted petroleum men from the United States seem satisfied that the chances for making money in Canada are quite as good, if not better than in Pennsylvania, and are rapidly securing choice locations. In fact it is said there is much greater certainty as to sinking oil in our petroleum regions than in either Pennsylvania or Virginia, and at a less depth. As to the quality of the oil, the Canadian is in many respects. much to be preferred. At all events, there is a great demand for land, and it is said large orders for Canada oil are already in the market from England, and the anxiety mauifested to get Canadian lands evinces the appreciation in which our oil is held. We are glad to hear that there is such good prospect for an improved condition of things in Enniskillen.

## The English Markets.

The Produce Circulars by the Canada still indicate an exceedingly dull market for Foreign Breadstuff Messrs. Bardgett \& Picard say that-"All the ports of the North of Europe, Black Sea and Azoff, are again closed with ice, and it will be some time ere shipments of Grain can be resumed from any of them. Not a single quarter of Foreign Wheat has reached London this week, and our arrivals from abroad are certain to be insignificant for some time to come. This consideration, however, fails to have any material influence on the trade, which though firm, is as inactive as ever. Millers can supply all their wants with English Wheat, and the diminished supplies of Foreign cause them no uneasiness.'

## The Money Market.

There has been no particular change in the condition of the Money Market during the week. The remit tances from country merchants, though somewhat diminished, are still more than could be anticipated from the goneral report as to the state of the country. The demand for discount is moderate, with a liberal disposition on the part of the Banks toward really good paper. Sterling Exchange continues to rule lowNew York Bankers' 75-day bills, endorsed by our Banks, selling 108 to 1084 for cash. For paper, the counter rate has been reduced from 110 to 1091 . In New York, on Wedneaday, first-class bills were sold at 1074, a point lower than for ten days previous. 8tooks are 2 shade firmer, especially Montreal Bank, which has adranced slightly. Other stock steady at last week's quotations.

## THE DRY GOODS TRADE.

Wmi. Benjamin \& Co.
John Dougall \& Co.

Vewin, Kay \& C .
Thomas May.
Munderloh
Manderioh \&
Ogily $\&$ Co.


TMHIS week opens with considerable movement in the wholesale department of our trado. Some pretty large shipments of spring goods are now forward, and others fast following.
A couple of weeks will be required to mark off, arrange, \&c., after which all will be anxiety to catch the most desirable marks visiting the market. The fifteenth of this month has generally found a few of the leading buyers here, coming from the section west of Hamilton, and as far west as Windsor. The impression abroad is that the trade will open out much later than usual. The country trader complains of the tightness of the money market, and the hopelessness of expecting a liquidation of outstanding debts due by farmers and others. It is important that they should make other effort to reduce their obligations to as low an ebb as possible. Their anxiety in this respect wil\} cause them to remain at home to the last moment, or until compelled to go to market by the demands of the season. Even those buyers who are easy in their finances, will, we think, be late.
At the present moment there is a large quantity of now on the ground,-much more then is usual at this geason of the year. This gives the country a wintry aspect, and will, in some measure, affect the early purchase of spring goods.
Generally, people here are still uncertain as to spring prospects: there are still clouds hanging around the commercial horizon, and the tone of uneasiness is only half quelled. There are too many bankruptcy cases altogether, and we fear that the Act as at present constituted is faulty. Dishonest men are rushing into the Bankruptcy Court as carelessly as if it were only an amusement. The question is, will a number of them get out as easily as they anticipate? Will they all be willing to state how much they may have robbed their creditors of before making their assignment? how much cash may they have accumulated and placed in the hands of wife or brother or child? It will remain with creditors, we presume, as to how many of such defaulters are allowed to escape or perjure themselves, swearing to a poverty they do not feel or fear. Indeed, coupled with the fact of two or three absconding cases of late, it is conclusive that there is a very low state of business morality abroad. The stocks in this market will not be large. Staples in many lines are an overstock from last season, and heary goods will not be imported beyoud the actual anticipated requirements of the trade. It may not be impossible that before the end of the season there will be a strong speculative local demand for certain classes of goods. Fancy goods will as usual be a good stock, and the market will be well supplied with novelties.
Before the positive approach of the busy scason, would it not be well that some steps were taken by the wholesale trade of Montreal in the matter of the delivery of their goods at poiuts west as soon after purchase as possible. There is no question about our spring business having been injured from the absurd delay in other seasons during the spring months from the non-delivery of goods by the Grand Trunk Railway. The season promises to be worse in this respect than any we have yet had, judging from the detention occurring on the road at this moment; and it were well, if it be possible, that some general arrangement were entered into by the merchants at large for the instant delivery, as far at least as practicable, of spring purchases. In the spring season it is not unusual for Western traders to refuse orders to commercial men on the ground of delay; stating at the same time that they prefer to purchase at Hamilton or Toronto, goods required for immediate demand. We give the hint: those interested may make what use they think proper of the aame.

Among trade reports we have to notice Grey Cottons. There is a marked difference in better class goods in favor of the buyer. Low goods are about the same. 54 inch and 72 inch Sheetings are about the mame as last season. Cotton Yarns are lower. White or Bleached Cotton, in certain prices there are plenty in market from last season. The change in price is not remarkable, some standard marks retaining last ceacon's value. In White or Bleached Shirtings, 64 inch, 72 inch, and up to 90 inch, prices are equal to late seacon.

Linen Gray.-This make of goods promised to be much used, - the demand for them having been large last season. They do not seem to have answered expectations, and no large quantity will be importedIn Shirtings. Denims, \&c., linen is a decided failure for this market: in fact, it is not suited to our climate. Prints-Are perceptibly lower in all grades. Holders of stock will have to give way.
Bagaings.-In this class of goods prices maintain their position. The demand is still good, and likely to continue. A Twilled 40 inch is popular, being much used for grain-bags.
Hollands-In good demand, and likely to continue for some time. Prices firmer. No overstock in the market.
Logaing Cloths-Will be much in demand. Never too many in the market. Prices firm.
Rolled Lininge. - Too many in the market: holders will have to give way in price. Coming importations are lower. The same remark holds good in the matter of Casbans, Silecias, and in all classes of highly dressed goods.

Dress Goods.-In $3-4$ there will be the usual variety of Printed Delaines, Challies, and Lustre Checks. In $6-4$ there will also be a large variety. Broken Checks and Mottled Grounds seem to be popular. Of course, it is impossible to state what the latest novelties are or will be: they are generally very late, the best things often coming too late for our wholesale trade.
Shawls.-No decided change in style. Tissue will be much worn. The Printed Cashmere, once so popular, is now scarcely seen; at most, imported only in very small quantities. Tissue makes a graceful shawl, and in low and medium qualities is much sought after. The novelty this season seems to be a clear ground, with deep rich gold border. The contrast is handsome; and will please.

Among arrivals of London goods are Parasols, Ribbons, Gloves, Hosiery, \&c. In Parasols the pagoda style is fashionable, plain and brocaded. The Fringed Parasol seems to have gone completely out, very few being imported. In Ribbons, the taste for tartan checks seems to be on the increase, as nearly all fancy Ribbons, in better class, are strongly tartan in their style. Plain colors will be worn freely. The new color seems to a deep shade of cutivre.

In Trimmings, gold braidings are again becoming fashionable. They are quite ornamental, and are likely to be much worn.

Ladies' Hats and Bonnets have materially changed in style. Bonnets are close fitting, slightly flat on top, no curtains, and slope from the crown down. A fashion-writer remarks that "Bonnets have become less and less Bonnets." Hats are high, with square crown; feather trimmings. Hats are still quite fashionable, and will be much worn.

THEGROCERY TRADE.

| Jamies Anstin \& Co. | E. Maitland Tylee \& Co. |
| :---: | :---: |
| I. Buchanan, Harris \& Co. | J. A. \& H. Mathewson. |
| Bacon, Clarke \& Co. | H. J. Gear. |
| H. Chapman \& Co. | Mitchell, Kinnear \& Co. |
| Converse, Colson \& Lamb. | William Nivin \& $C$ |
| Jrs. Douglas \& Co. | Rimmer, Gunn \& Co. |
| Forenter, Moir \& Co. | Robertson \& Beatti |
| Fitzpatrick \& Moore. | David Robertson. |
| Gilleaple, Moffatt \& Co. | Havilland Routh \& Co. |
| Jeffrey, Brothers \& Co. | Sinclair, Jack \& Co. |
| B. Hutchins. | Jos. Tifinin \& Sona. |
| Latw, Young \& Co <br> Leeming \& Bucha | David Torrance \& Thompain, Murre |

BUSINESS in Groceries continues inactive. One Auction Sale of Teas, \&c., took place on Wednesday; but the prices obtained could not be satisfactory to the owners. There seems to be but little disposition on the part of the Trade to purchase boyond actual requirements.

Teas.-Remain quiet. A few transactions have taken place in fine Young Hysons; and at Messrs. Cuvillier \& Co.s' Auction about 200 half chests Uncolored Japans 42Ac. to 44 c . ; but most of the Teas offered were withdrawn.
SUGARs.-Stock very light. Some small sales of Muscovado are reported. Present range of prices $8 \frac{3}{2} \mathrm{c}$. to 9 c . for good and bright Cubas; and $9 \frac{1}{2} \mathrm{c}$. to $9 \frac{1}{2} \mathrm{c}$. for bright Porto Ricos.
Molassers,-In moderate demand at quotations.
Tobacoo.-Sales of considerable parcels of Manafactured 10's are reported. Sales for the week probably approach 1000 boxes, mostly on terms not made public. 28 c . net for round lots is still the lowest quotation for common sound 10 's, and at that rate not plentiful. No sales of Western States Leaf reported. Some parcels of Canadian have been sold at about our quotations.

## BRITISH MARKETS.

$A^{D}$DVICES to 18th, intimate that notwithstanding the purchase of $\sum 1,500$ of the new three per cents by the Government brokers towards the reduction of the National Debt, the funds ruled heavy,-Canada Government Stocks being an exception, and reported firm; Six per cents 90 , and Five per cents 80. Compared with the previous statement, the Bank of Eng. land had improved in every line, the average demand for discount and money, ranging from 5 to 6 per cent. for first class paper. On the continent the following rates prevailed: Paris 4; Vienna 5; Berlin 5; Frankfort 4; Amsterdam 4; Turin 6; Brussels 5; Madrid 9; Hamburg 3, and Petersburg $5 \frac{1}{2}$ per cent.

The peace news had a most singular effect upon the money market; American Securities were enhanced in value, and British stocks depreciated. The effect of course, like the cause, was but temporary.
The Cotton market shared a declining tendency, and prices were in favor of the buyer; American ranging from 16łd. to 22 d . per 1b. In Manchester, the general tendency of the market had been unfavorable during the week, and little hope of improvement in the face of increasing supplies of raw Cotton.
The American struggle still occupies the first column of the Times, and a summing up of the probabilities regarding the issue is thus expressed: "It is impos. "sible not to recognize the high qualities which have " been displayed on both sides, and ardently to desire " a termination of so terrible a conflict. All such hopes " must, however, now we fear be abandoned for some "time to come. The war must go forward untll it is " brought to an end by the inability of either the one " party or the other to prolong the contest."
The gross public income of the United Kingdom for year ending 31st Dec. last, is $\mathbf{£ 7 0 , 1 2 5 , 3 7 4} 156$. 1d., and the ordinary expenditure $567,163,404$ 188. 4d. The net excess of income over expenditure $£ 2,241,969$ 168 4 d . The balance in the Exchequer $£ 6,580,922$ 14s. 6 d . The Great Eastern is being freighted by the Atlantic Telegraph Cable, and is expected to finish the work by midsummer.
A writer from the North of Scotland says, on Feb. 11th, this is the seventh week of a most protracted snow storm without the faintest indication of a change. Live stock and also wild animals are suffering. The snow lies two feet deep, and drifts piled very highThere has not been as much snow since 1887. At Glenish no less than 400 deer came down the glen, in search of food.

## Tobacco.

The market for manufactured has been more animated, and some large transactions have taken place at full prices. A brisk demand from all parts of the country for every grade of this article is now experienced, and the stock being very small, and manufactaring carried on only on the most limited scale, tend to advance the views of holders.
The leaf market in the Western States shows an advancing tendency, and the new crop now coming forward is found to be of very inferior quality, so that really desirable lots of good manufacturing leaf are found to be scarce. Upper Canada Leaf remains dull of sale, and no change can be noted from last week's report. We do notalter our quotations for plug tobacco; although some difficnlty would be experienced in filling orders at last week's prices.

## Fur Trade.

We have nothing worthy of special notice to remark, except the advance in some kinds, which will be found in the list of Prices Current. The rise is in consequence of the late European demand.
The London March sales, of which advices will be received in the course of a few weeks, will likely establish prices for the season, unless the local demand for some kinds may cause a change.

## Boots and Shoes.

We have to note a slight improvement in the trade during the week, and a moderate supply of orders. Dealers are exercising great cantion in fllling orders, as prospects are anything but encouraging, and they are inclined to discriminate closely as to their credit.

## Ashes.

During the week, Pots have ranged from $\$ 5.80$ to \$5.25, gradually declining, and closing at $\$ 5.20$ to $35.22 \frac{1}{2}$ per 100 lbs , at which prices they are steady at present.
Pearla nominal at $\$ 5.40$ to $\$ 5.56$.

## THE PRODUCE MARKET.

THE business of the week has continued on the usual limited scale. Arrivals, though slightly improved, are light, and the demand for most articles of a purely local character.
Flour.-The business has been mainly in superfine, and although the supply has been more plentiful, it has been considerably short of the wants of the trade, and a steady, though gradual, advanoe has taken place. Strong Canada superfine has been particularly scarce, and commanded very exceptional rates in some instances, according to the necessities of purchasers. We quote as ruling rates, $\$ 4.55$ to $\$ 4.60$ for choice, and $\$ 4.45$ to $\$ 4.55$ for ordinary to good. The other grades, though in small demand, are so sparingly supplied as fully to maintain their relative value. Bag Flour has been increasingly scarce and in demand. All desirable parcels have been eagerly picked up as they have arrived, at advancing rates, Latest sales have boun at $\$ 2.45$ to $\$ 2.50$ for ordinary, and $\$ 2.50$ to $\$ 2.55$ for choice and strong
Wheat. -We are still without transactions on which to base quotations, as the few cars arriving are still directed to millers. Good U. C. Spring would command 98 c. to $\$ 1.00$.
Coarbs Grayn.-Deliveries by farmers continue small, and prices without material variation.
Pork.-Prices remain naltered. Sales continue to be made at $\$ 20.50$ to $\$ 21$ for Mess. Other descriptions nominal. None in first hands.
Dressed Hogs.-The recent almost daily thaws, and the increasing power of the sun, bespeak the end of the season. Receipts are moderate, and prices remain withont material change. Receipts are light at the various markets in the country; and it is probable that the limited quantity now understood to be on the way, will all be required for the consumption of this city and neighborhood. We continue to quote $\$ 6.75$ to $\$ 7.25$ for averages under 200 lb ; and $\$ 7.25$ to $\$ 7.50$ for heavy.
Butter.-The rapid and continuous decline of prices in New York and Boston has effectually prevented any relief to this market, by deterring orders from thence, and by checking any disposition that might have existed on the part of speculators to send there.
The dealers are also full, having been liberally supplied by farmers, who had, until now, held in expectation of high prices. The consequence is that sales of anything but strictly choice dairy are impracticable at present, and holders have no resource but to remain quiet and watch the first demand that may arise in any quarter. This state of things is solely owing to the inferiority of the quality, so ofton alluded to of late; as even at this stage or the season strictly fine parcels in any quantity would command ready sale for Britain, where the margin for profit on such is still considerable, but where for many months past medium and low qualities have been utterly unsaleable.
The stock of this description at all the principal points is greater, it is feared, than can be consumed before new makes its appearance in the market, the consumption during the fall and winter having been greatly limited by the high prices ruling; while the sole object of the makers being the production of a large quantity, an article has been produced whose only claim to the name of butter was being packed in kegs or tennets.
W ore the quality such as could be eaten with pleasure, the consumption of Canadian butter would be jncreased to an extent practically unlimited; but it is only in the entire absence of good, sweet, wholesome butter that any party will consume the poor, insipid, and ill-flavored trash so generally offered.
Until all parties interested in the manufacture and packing of butter combine to produce an article doserving of the name of batter, so long must all concerned be content to have seasons of stagnation and of serious talls in prices.
It is to be hoped that this important article of Canadian commerce will, next season, receive the attention it merits at the hands of makers and packers, the result of which would be an increase of proft to all concerned, which would richly reward the slight additional labor.
Aserse.- Pots are dull and drooping, having declined to $\$ 5.20$ to $\$ 5.25 \frac{1}{1}$. Pearls.-The very few coming in are sold at about previous rates.

## English Grain Daty.

The English duty levied on all Foreign Grain (including ( olonial) is 8d sterling per 112 lbs. On Flour it is equivalent to $7 \frac{1}{2} \mathrm{~d}$ stg. per barrel.

LEEMING \& BUCHANAN'S WEEKLY COM MERCIAL REPORT.
Friday Morning, March 10, 1865.
Flour-Superior Extra..
Fxtra.
Fancy
Superine.
Fine..
Bag FLoUr-per 112 lbs Medium.
Choice and Strong.
WhRAT-por 60 lbs . U. C. Spring..
Peask-per 60 lbs .
Barley-per 48 lbs.
OATs-per 32 Ibs.
PORK-Mess
Prime Mess.
Prime
Lard-per lb.
Tallow-perib.
BUTTER-Inferior.
Medium.
Cherge-per 1 lb
Asввs-per 100 ibs. Pots-1st sorts..
520 to 522
5
50
5

Flax,
Clover
Leaf Tobacco per 100 lbs.
Missouri lu

We have advices from Europe to 26 th ult, per "Cubs." The adrance gained in Breadstuffi on pre vious market day had been lost, and both Flour and Wheat are reported dull and neglected. Provisions are in better demand, American Pork and Bacon having been cleared of the markets. Good Butter wanter. Pot Ashes declined to 80s. 8d. ; Pearls 81 s . Flour-Receipts have improved for the past three days. There is an active demand however for Superfine; every thing that comes forward is picked up at
once by jobbers at full quotations. For Choice and once by jobbers at full quotations. For Choice and
Strong brands of Super $\$ 4.75$ has been paid. Extras Strong brands of Super $\$ 4.75$ has been paid. Extras and Fancy are not in such request this week as last. Flour is brisk, and taken freely at quotations. For May delivery not much doing.
WhEAT.-U. C. Spring is. much wanted. We are offered $\$ 1.04$ for a quantity delivered in two weeks. l'Ease.-In good request at 75 c . For May delivery $82 \frac{1}{2}$ c. per 60 lbs . is offering.
Barley.-Steady in price. Little doing, owing to difficulty of transit. OATs the same.
Pork, Mess.-Held firmly at $\$ 21$. Other grades scarce.

BUTTER.-The market is very quiet. Supply of ordinary is large. Choice Dairy scarce, and wanted at 20 c .
thy sear.-Clover is in demand at quotations. Timothy scarce. Small sales bave been made at $\$ 2.50$ for rair, aud
$\$ 6$, per 50 lbs.
AsHEs.-A further decline of 10 to 15 c . per 100 lbs has been rubmitted to this week for Yots. Pearis are quoted nominally. English advices and low exchange have caused the decline.
LEAF TOBACCO.-NO sales of any consequence to note. Sma:l lots of Canada Leaf have changed hands at 4 c . Missouri Leaf and Lugs have been sold at 6 to 8 c . Holders are firm at these figures. The new crop cannot be touched at these rates in any of the Western markets.

## Financial Associations.

About a year ago the English public were flushed with the success of Finance companies, considering them an unfailing source of increasing profit. Shares ran up; but now since their fall they are puzzled. At first these companies were regarded as the philosopher's stone, now they are looked upon with uneasy suspicion,-conditions always attendant upon mere speculation; and it is not surprising, considering the immense number of Joint Stook companies already exising, together with many in the incipient shape of hatching under the fostering care of the Limited Liability Act. We note a few of said companies and their profits.

Profits 1864. $\begin{gathered}\text { Divid. } 12 \text { per } \\ \text { cent. pr. an. }\end{gathered}$
City Bank, London,.... £ 79,988158 stg.
Mercantile Credit Asso-
ciation,..
99,217 00
London \& Westminster
Bank,..................
247,285 00
Bonus of 13 pr. cent. and divid. 6 pr. cent.)
Bank of London,....... 62.718132 Divid. 20 pr.ct London Joint Stock Bk. 21,625 97 " $72 \frac{1}{2}$ The London \& County Bank,....................
Thames \& Mersey Ma-
rine Insurance Co.,. . National Discount Co., Oriental Commer. Co., General Credit and Fi -
nance Co.,............ $\pm 150,000$
86
" 20
. 10

## MANUFACTURE OF POTASH.

To the Editor of the "Trade Review :"
Dear Sir,-
WE furnish you with our Circular containing directions for the manufacture of Potash, pular of by us in 1862, being a reprint of the old Cir cular of our predecessor, Mr. John Dougall.
$\underset{\text { General Commission Merchants, }}{\text { JOHN DOUGALL }}$

Montreal.
The usual causes of inferiority in Ashes are, in the first place, dirty leys,- the leaching process not being sufficiently perfect, and the raw material in many oase being field ashes, mixed with a large portion of dirt, The next cause is adulterating the ashes with lime salt, sand, \&c. Salt should in no case be used, and lime only in the leaches. On no account should stones wood, raw ashes, lime, straw, or dirt, be put in to fil up a barrel:
the lases cause is using weak leys. The last run of the leaches, when not able to float an egg or a potato shoald

Another cause is bad barrels. Whiskey barrels, and groen or unseasoned casks, the wood of which con tains moisture of any kind, will cause the ashes to deteriorate rapidly. White oak and white ash oast are much preferable, and red oak should never be used where it can be avoided. All should be well seasoned.
Ashes should be emptied by coolers into the barrel two coolers being just sufficient to fll one barrel; and there should be as little breaking of pot ashes as poes ble, as the more they are broken the more rapidly do they deteriorate by the action of the air. Ashes should never be packed hot into the barrels.
If the ashes have begun to melt before packing, the further melting; but lime or raw ashes should nover be thrown loosely over them, as this injures the ap pearance, and must be separated in inspection.
Barrels should weigh at least 80 lbs. When thoronghly seasoned, and they should be accurately weighed, and that weight legibly marked on the barrel before peok ing. They should be packed quite full, and should be covered with solid round hoops to the extent of two thirds of the barrel. The dimensions of the barrels used should be 20 to 22 inches diameter of head, and 30 to 82 length of staves, larger or smaller being comdemned by law.
After packing, the barrels should be well coopered, with three shingle-nails in the hoops of each, to pre where they will not falling out, and put in a dry piace, where they will not be exposed to moisture
low) using always a running number; in paint (see boshould be oarefully inecribed in the railway receipt copy of which ought to be enclosed to consignee with letter of advice.
The grades by law established are first, second, and third sorts, and then unbrandable Nos. 1, 2, 8, 4 and 5 , each grade being an additioual eighth off the selling price of First. Thus, unbrandable No. 5 has seveneighths of the price of First deducted
First Ashes should contain 77 per cent. of pure al-
kali, at least.


F R E S H S E E D S.
Catalogues of our Stock of GAllden and FIELD SEEDS now ready.

LYMANS, CLARE \& CO.,
St. Paul Street, Montreal.

## [INSEED OLL CAKE FOR STOCK feeding.

LYMANS, CLARE \& CO,
St. Paul Street, Montreal.

## FLAX SEED.

[MPORTED RIGA, AMERICAN, AND SELECTED CANADIAN, for sowing. LYMANS, CLARE \& CO.

LINSEED OIL.
20,000
GALLONS RAW, REFINED, AND DOUBLE BOILED LINSEED OIL

For Sale low, for CASH.
LYMANS, CLARE \& CO.
PAINTS, PUTTY, AND WINDOW GLASs.
LYMANS, CLARE \& CO.

KIRKWOOD, LIVINGSTONE \& CO.'S PRODUCE AND LEATHER PRICES CURRENT.
No. 28 St. Nicholas street, Montreal,
9th March, 1885.
Flove-Receipts during the past few days have been slightly more liberal, but still inadequate to meet the demand. Extras and Fancy are still in moderate for Which there is a very active demand, and buyers of sellers, paying the high prices demanded by the few and favored recipients per Grand Trunk Railroad. The lower gradps continue scarce, and our prices as quoted, though nominal from the absence of transactions, could readily be obtained. Bag Flour, also, owing to the limited receipts and quantities produced by our City mills, is in very active demand; and all coming forward is at once absorbed by our city dealers at our outside quotations, and in a few instances, for very choice, from 5 c . to 10 c . more have been realized. The ruling prices for Super. during the past week, and at Which sales have taren place, were from \$4.50 to \$4.60, nnd exceptional sal
Flour as high as
 OATMEAL-Market quiet at $\$ 4.60$ to $\$ 5 \mathrm{per}$ brl. of 200 lbs.
Wherat.-Receipts still continue mainly for city millers. We observe a sale of a few thousand bushels
of Milwaukee No. 1 Spring at $\$ 1.00$ per 60 lbs , and we of Mirvanke No. 1 Spring at 1 Upper Canada Spring and Milwaukie under offer, the former at $\$ 1.00$, and 2nd Muwaukie under 1 ob
Pras.-Though the transactions are still mainly with the farmers, yet as the presumption begins to leak out that there will be but few lots of any consequence to offer at the opening of navigation, they have days an advance on their previons rates of from 3c. to 5c. and We also notice sales in lots as high as 90c. per
66 lb., while from that to $\$ 1$ is the price asked for spribg delivery.
OATS. Transactions are still mainly with the farmers, at from 34 c . to 37 itc. per 82 lbs ,
BARLEY.- Price unchanged, say 85c. to $75 e$. per 50 libs. There is a good demand for shipment to the
SExDS.-Timothy and Clover are both in active demand at our quotations of last week. Stocks on hand are light, and there is very little coming forward. sample our outside quotation would be paid.

Timothy Seed....... $\$ 225$. to $\$ 275$ per 45 lbs.
Clover Seed....... 18 c . to 18 c per Ib .
Clorver Seed..

Flax Seed......... $\$ 130$ to $\$ 140$ per 56 lbs. decline in Sterling Exchange, Pots have been less dnll, and almost devoid of any demand; a few sales have taken place at $\$ 5.40$ and $\$ 5.45$.

Pots, 18t Sort.... 85.20 to $\$ 5.25$ per 100 lbs .
$\begin{array}{llll}\text { Inferiors......... } & 5.50 \\ \text { Pearls } & \text { to } & 5.60 \\ 5.40\end{array}$
Pork-Very few sales of any importance have taken
place during the week. We notice 250 barrels of Mess place during the week. We notice 250 barrels of Mess
at 80.60 , and 60 barrels at $\$ 21$; smaller lots at 220.75 to $\$ 21$.

Prime
Mess... 15.00 to 18.00
14.50 to 15.00

Cuticasta-Duil and without change. Hams, plain, nncanvassed 101 c . to 11 c . pe
Cured in-We do not hear of any sales. Stocks are principally in the hands of a few, who are holding for

Bher rates than our quotations of 10tc. to 11 c . per lib. transactions are unimportant, the market being overstocked with medium and storepacked, for which
there is no enquiry. Choice Dairy in good packages would be readily taken for shipment.

Choice Dairy............18c. to 197c. per 1b.
Medium "
16 c . to 17 c .
.15 c . to 16 c .
Linather.- We have to note another week of continued dulnees in every description. Waxed Upper continues to glut the marret; and sales cannot, even at extent. Wax Calf Skins are also in large supply, supply, but quite equal to the demand. Slau ghter supply, but quite equal to the diemand. Slaughter prices favor buyers. Harness, of Prime quality and Cow Hide, no enquiry. Rough Leather is not in large supply, bot quite equal to the demand. Sheepskins,
dressed, there is a 1 ght demand for this deseription, and a good even lot of from 7 to 9 lbs . average to the dozen, would command from 28 c . to 800 .


## AKIN \& KIRKPATRICK'S MONTREAL PRICE

 CURRENT.Thursday Evening, March 9, 1865.
Flour-Superior Extra
Superior Ex
Extra.......
Fancy.....
Superfine...
Superfine No
Fine....

480 to $\$ 500$
4705480
4
Superf
Fine...
No. 2.
465 to 480
4
4550 to
4
4
4 60
R-par 112 li............ 880 to 890
Bag Flour-per 112 libs. Medium OATMEAL-per bbl. of $200 \mathrm{ibs}^{\circ}$
Warat-per 60 lis. U.C. Spring.
Prase-per 60 lbs.
Barlex-per 48 lbs
OATs-per 82
Prime Mess
Prime..
Drisgen Hoge $\ldots$ Per 100 ibs.
Lard, perlb.
TALLOW-per ib....
Medium
Medium
Conice.
Chersfr.-perlb
Ashes-per 100 lbs. Pots-ist sorts.................. 09 to 010
 $\begin{array}{cccccc}\text { Pearls, } 1 \text { Ist sort.. } & 5 & 45 & \text { to } & 5 & 50 \\ \text { Inferiors } & 0 & 00 & \text { to } & 0 & 00\end{array}$
Flour.-Arrivals, though somewhat improved are still short of the demand, and prices have steadily
crept up. Latest sales of strong Superfine have been at $\$ 4.50$ to $\$ 4.60$, with an occasional broken parcel at exceptional figures. City brands from Western wheat, with the ordinary qualities of Superfine, range from $\$ 4.40$ to $\$ 4.50$. Fancy and Extra, although in limited request, have also improved in value. The lower goods are readily saleable within our range, but very sparingly supplied.
Bag Flour feeps pace with the general improvement, as receipts from all cources are short of requirements. We quote ordinary $\$ 2.45$ to $\$ 2.50$, and choice $\$ 2.50$ to \$2.55.
Although there is no speculative enquiry, the local demand has been good and an active competition has parcols coming in, being sold to arrive.
WHEAT.-Prices are nominal in the
ransactions, as the fow cars coming in are absence of to millers. U. C. Spring would bring 98 c . to $\$ 1.00$ if offered.
Coarse Grains.-Quotations are somewhat nominal, as little of consequence is offered on this market. BUTTER.-With a continuance of heary recelpts, the market is at present prostrated under the heavy stock
of medium, which has been accumulating since the of medium, which
close of navigation.
lose of navigation.
Boston and New York, instead of affording relief, are now actually lower than the prices nominal here, so that holders are obliged to content themselves with waiting for an opportunity of selling till a demand shall arise in some quarter.
Under these circumstances, we would recommend holders in the country not to press forward at present What they may hold as, if here, it could not be sold, but hold until some opening appears-as by a more judicious and gradual aistribution of the large qualities on hand the stocks may be put into consumption at the rates now merely nominal, before now Butter comes into competion with the old-whiet if large quantities are thrown on any of the markets alread wearther decline be experienced.
Dreseed Hogs.-The season is now drawing to a close, and with moderate arrivals present prices are likely to be maintained.
Lard-Continues scarce, and wanted, although the last British advices shew a slight decline our quotations. enquin Cover and Timothy are beginning to be and prices ar; but as ye
Askis.- Both Pots and Pearis are dull and droop ing, under less favorable advices from Britain

AKIN \& KIRKPATRICK.

## IEEMING \& BUCHANAN,

COMMISSION MERCHANTS, St. Nicholas btreht, Montreal. Special attention given to the sale of Hlour, Grain Butter, Ashes, Leaf Tobacco, and General Provisions. For the sale of clax Seed and Fibre we are prepared Ooffer every facility and advantage that American or British markets afrord, having ex onsive correspondevery description of produce consigned to pur care every description of produce consigned to our care.

## WILLIAM NIVIN \& CO.,

$G^{E}$
ENERAL COMMISSION MERCHANTS. Agents for the sale of all description of Produce. Consignments of Flour, Wheat, Ashes, Butter, \&o., realized with despatch. 287, 269 St. Paul street, Montreal.

## CUSTOM HOUSE ENTRIES PASSED <br> ND MERCHANDISE SHIPPED <br> or Stored in Bond, by <br> T. MAXWELL BRYSON,

 $\mathrm{A}^{\mathrm{ND}}$Opposite the Custom House, St. Paul st., Montreal.

## THOMAS HOBSON \& CO.

GENERAL COMMISSION MERCHANTS, 427 Commissioners street, (opposite St. Ann's Market,) MONTREAL.
THOMAS HOBSON \& CO. desire to thank their numerous friends for the very extensive patronage which has been accorded them since secured the commodious premises 427 Commissioners street, immediately opposite St. Ann's Market, wher they intend carrying on the Produce Business in all its branches.
Every attention will be paid to the interests of Conignors, sales will be made as promptiy as the marie. will allow, and all information will be given to Corre spondents in reference to the aspects of trade, \&c Consignments will have the personal inspection of a nember of the firm, and care will be taken to put the goods in the most saleable condition, and to avoid unnecessary expenses.
Liberal advances will be made upon all descriptions of Produce, and Drafts will be accepted againet Bills of Lading to the extent of two-thirds the actual value will make cash advances, to (say) three-fourths of their actual value.
Charges.-The rates of Commission will be as low as can be made, consistently with proper security and efficiency, and all other charges will be avoided as far as possible.
Mesrss. T. H. \& Co. have made special arrangements for transacting a large Butter business; their premise are admirably adapted for this deparment or the trade; the cellars are coo, airy, and spacious; and everything 3 arranged, so that ineir will be constandy constantly employed on the premises, toingen out the ly inspected by a member of the firm, measures will be at once taken to put them in the most merchantable condition. Consignments of Flour, Wheat Ashes, Butter, Provisions, and all descriptions of Produce carefully realized. Orders for the purchase of Groceries and General Merchandise promptly attended to.

PRICE CURRENT.
Thursday Evening, March 9, 1865.


FLoUR-In consequence of the difficulty of getting freight forward, there is a scarcity of all grades of improvement in price. There is a good demand for all kinds, but more especially for Bag and coarse Flour. We notice sales of the former at from $\$ 2.50$ to $\$ 2.55$ per 112 lbs .
Pork. - We have again to note an advance in price; stocks are light, and in few hands, and held firmly at our quotations.
BUTTER.-We have again to notice a week of extreme dullness in this article, the over-anxiety of some holders to realise seems to have deterred legitimate buyers from operating, and prices are almost nominal, obtained We quote sales of a fair lot at 171 c ., and a obtained. We quote sales or a very dull.
LARD-Gery scarce, and in demend.
Tallow-None offering; great demand at our quotations.
SEEDB-The arrivals have been very samil 80 far, and all lots have been quickly taken at prices within the range of our quotations. There is an active demand for all kind for good samples. AsHEB. - We have to notice 8 decline in Ashes.
Arice to-day $\$ 5.22 \frac{1}{2}$ to $\$ 5.25$ for 1st Pots.

THOMAS HOBSON \& CO.,
118 . Commissioners street.

## KINGAN \& KINLOCH,

[MPORTERS AND GENERAL 1 WHOLESALE GROCERS, snd Commission Merchants, WM. Kinloof.
W. B. Lindsat.

## ROBERTSON \& BEATTIE,

[MPORTERS, WHOLESALE GRO-
1 CERS, and General Commission Merchants, corner

## WEEKLY PRICES CURRENT.

Montreal, Friday, March 10, 1865.
n the firat column to the left are marked the fluctuations of the
week. Opposite articles which have advanced in price is placed week. Opposite articles whioh have adranoed in price, is placed
the letter $A$; and opposite articles which have decined, the
lettar D. In the column headed "Current Rates" will be found the prices at Which Country traders can purchase from most of the roeppect-
able housea. The range between the inside and outeide flgures is cansed, chleffy, by the difference in the quality of goods. The last column, heonded "Jobbers' Rates,", shows the prices at
which round lots can be purchased for cash, or on short terms. Which round lots can be purchased for cash, or on short terms.
The quotations in this oolumn are besed on actual seles : when The quotations in this oolumn are be
there are no sales, they are omitted.




Fish
Herrings, Labrador Cound....

Canso Round Salmon......... | 6 |
| :--- |
| 5 |
| 4 | 5 to 675

600 Split.
Round. Fruit.

Raisins: Layers........ Valentias, lib.
Currants, per lb........ Molasses.
 Rico. Arracan, per 100 lbs...

335 to 360 salt.

| Liverpool Coarse...... | $062 \frac{1}{2}$ to | 065 |
| ---: | :--- | :--- | :--- |
| Stored..... | 085 |  | to 0990

spices.


## Teas.

Young Hyson, per lb. . Hysons,
Gunpowder
Imperials,
Hyson Skin
TOBACCOS.

| Canada Leaf, per lb. . | 04 |
| :--- | :--- |
| Honeydew, 10 to | 006 | $\begin{array}{c:ll}\text { Honeydew, 10's, per lb. } & 025 \\ \text { b's, } & \text { to } 028 \\ 025\end{array}$ to 028





| Rum. |  |
| :---: | :---: |
| Jamaica, 16 O.P. | 160 to 175 |
| Demerara, " | 130 to 150 |
| Cuba.. | 105 to 115 |
| Whiskey. |  |
| Scotch, per gallon. | 140 to 150 |
| Irish, it . | 145 to 160 |
| Wine. |  |
| Burgundy Port, per gal | 080 to 125 |
| Port Wine, " | 100 to 500 |
| Sherry, ... | 080 to 500 |
| HARDWARE. |  |

## Block Tin, per lb......

Copper : Pig, per lb...
029 to 031
027 to 029 Cut Nails
Assorted, $\frac{1}{4}$ Shingle, per
Shingle alone, ditto....
380 to 000
400 to 000

- Lathe and 5 dy......... 420 to 4000

Galvinized Iron.

| Assorted sizes.......... 008 to | 000 |  |
| :---: | :---: | :---: | :---: |
| Best No. 24............ | 009 - to | 000 |
| " $26 \ldots \ldots \ldots \ldots$ | 010 to | 000 |
| " $28 \ldots \ldots \ldots \ldots$ | 11 |  |

## Horse Nails.


$\begin{array}{ll}019 \\ 0 & 19\end{array}$
028
029
360
360


B00Ts \& sHOES.
Boys' Ware.
Thick Boots, No. 1..... 150 to 160

## Men's Ware.

Thick Boots No. 1 ..... 175 to 200
Krench calf
Congress
225 to 250
280
to 800
175
250 to 22000
Women's Ware
Calf Balmorals.
Calf Congress
100 to 125
Youths' Ware.
Thick Boots, No. 1..... 125 to 180

## PRODUCE.

## LTATHER.

\begin{tabular}{|c|c|}
\hline Hem. B.A. Sole No. $1 .$. \& 018 to 019 <br>
\hline "" o.s. Sole No" 1 ... \&  <br>
\hline " O.s. Sold No. $2 . . .1$ \& 015 to $015{ }^{\text {d }}$ <br>
\hline "، Slaughter " No. ${ }^{\prime \prime}$ \& 017 to 018 <br>
\hline  \& 015 to 015t <br>
\hline " Buffalo Sole No. ${ }^{1}$ \& 0821 to 085 <br>
\hline English Oak Bend..... \& 050 to 060 <br>
\hline Satin Calf, per: \& 2500 to 000 <br>
\hline " "" Xx...12 \& 2750 to 000 <br>
\hline Waxed Upper, Light. \& 080 to 081 <br>
\hline Kips, Whole ........... \& $\begin{array}{lll}025 & \text { to } & 0 \\ 088 \\ 085 \\ \text { to } & 085\end{array}$ <br>
\hline , 7 in Side \& 027 to 035 <br>
\hline Splits, Large \& 020 to 080 <br>
\hline Waxed Calf, 20 to 86 ib. \& 015 to 018 <br>
\hline /, per doz.... \& 068 to 070 <br>
\hline " 18 to 27 \& 055 to 060 <br>
\hline " French \& 080 to 110 <br>
\hline Harness. \& 019 to 021 <br>
\hline ${ }_{\text {Enamelled }}$ Cow, per ft. \& 015 to 016 <br>
\hline Patent
Buffed

" \& $\begin{array}{llll}0 & 16 & \text { to } & 0 \\ 0 & 11 \\ \text { to }\end{array}$ <br>
\hline Pebbled " " \& 018 to 014 <br>
\hline Sheep Pelts, Country. \& 080 to 120 <br>
\hline do. City butchers' best \& 125 to 150 <br>
\hline FURS. \& <br>
\hline Bear. \& 800 to 1200 <br>
\hline Beaver, pe \& 100 to 125 <br>
\hline Coon. \& 020 to 050 <br>
\hline Fisher. \& 400 to 500 <br>
\hline Fox, Red \& 175 to 200 <br>
\hline Martin \& 150 to 000 <br>
\hline Mink \& 250 to $8^{\prime 0} 0$ <br>
\hline \& 400 to 500 <br>
\hline
\end{tabular}

## OIL, PAINTS, \&c.

Oil, per gallon.

Lead, per 100 lbs.



## RIMMER, GUNN \& CO.

OFFER FOR SALE,
TOBACCOS-500 boxes choice 10 's, various brands.

TEAS-Young Hysons, Gunpowders, Oolongs, Imperials, Congous, Souchongs, and U.C. Japans.
FRUITS-Sultana, Layer, and M. R. Raisins, boxes, halves, and quarters; fine Turkey Figs 31b. boxes; French Prunes, in keg
WINES-Lacave's, Lopez', and Ysasi's Sherries; Lacave's, Offley's, and Osbornc's Ports Perrier's Champagne; Claret, Hock, ANDY-Martel's
BRANDY-Martell's, Dulary's, and United Vine Growers' Co.'s, in hhds. and cases;
together with a variety of GENERAL GROCERIES. Montreal, 16th February, 1865.

## JOHN REDPATH \& SON,

S
REFINERS, MONTREAL.

LEWIS, KAY \& CO.,
[MPORTERS OF STAPLE AND FANCY DRY GOODS,
Nos. 275 and 277 St. Paul street, Montreal.

## GEORGE S. SCOTT

TEA AND GENERAL BROKER
COMMISSION MERCHANT
Corner Exchange court and Hospital street,
MONTREAL
Engraving and Lithography in all its Branches. BURLAND, LAFRICAIN \& CO.,

Sucorssors to Grorge Matthews, ENGRAVERS, LITHOGRAPHERS \& PRINTERS, 60 St. Francois Xavier street, opposite the Post Office, Montreal.
Corporation, Railway, and other Bonds, Certificates of Stock, Maps, Plans, and Insurance Policies, Bills of axchange, Cheques, Drafts, Notes, and Circulars, BILl, NOTE, AND LETTER HEADINGS, in every style.
Wedding, Visiting, and Business Cards, Coats of Arms, Crests, Monograms and Book Plates, engraved and printed in the newest styles.
Seals, Presses, Dies, Door Plates, Silver Ware and Newellery, engraved at moderate rates.
Note Crests, Monograms, iopes embossed and printed Drafts, Cheques, Notes, and Bills of Exch
eneral use, Kept in Stock. Wholesale and Retay for Montreal, 1st February, 1865. LAFRICAIN \& CO.

## WM. BENJAMIN \& CO.,

W
HOLESALE IMPORTERS OF DRY GOODS,

Request their Customers to observe that they have REMOVED to No. 215 ST. PAUL STREET,
the premises lately occupied by James Tyre \& Son, and next door to J. G. McKenzie \& Co.
Their Spring Importation will be very choice, es. pecially in the FANCY DRESS DEPARTMENT; and, to effect a speedy clearance, their whole Stock will be sold at a small advance on the Sterling.

## W. W. STUART

COMMISSION MERCHANT PRODUCE DEALER,
For the Purchase and Sale of Flour, Grain, Provisions, and Produce generally.
Office 16 St. Sacrament street, Montreal.

## CUVILLIER \& CO.,

$A^{\text {UCTIONEERS, }}$ (BROKERS,
COMMISSION MERCHANTS.
Adrances made on Consignments.
Offce-No. 18 St. Sacrament street,
MONTREAL.
CHAS. GAREAU,
WHOLESALE CLOTHIER ,

## THOMPSON, MURRAY \& CO.,

COMMISSION AND GENERAL MERCHANTS, No. 8 St. Helen street, Montreal Importers of Teas, Groceries, Wines, Champagnes Brandy, Gin, Rum, Whiskey, \&c., \&c.

Jose de Paul's, and Portilas Sherries,
Quarles, Harris \& Co.'s Port Wine.
G. H. Mumm \& Co.'s, and DeVenoge \& Co.'s Champagnes.
J. Denis, H. Mounic \& Co.'s, and F. Mestreau \& Co.'s Brandies.
Wolfe's Schiedam Schnapps.
M. Steele \& Sons' Liverpool Soap.

$$
\& c . \quad \& c . \quad \& c
$$

## FFRRIER \& CO.

MPORTERS AND WHOLESALE DEALERS IN
HEAVY HARDWARE, IRON AND STEEL, Nails, Paints, Oils, Window Glass, Zinc, \&c., and Manufacturers of Rope.
SHELF HARDWARE,
English, American, French and German. Complete in all its branches.
Their Stock is large and varied, and they are prepared to execute orders with dispatch, and on best terms.

Sample Rooms, Offices, and Warerooms:
Entrance, 15 St. Francois Xavier street, Montreal.

## ALEXR. BUNTIN \& CO.

PAPER AND ENVELOPE MANU
FACTURERS and WHOLESALE STATION
196 St. Paul and 54 Commissioners streets, MONTREAL.

BUNTIN, BROTHER \& CO.,
3 and 4 Commercial Buildings, Yonge street, South of King street, TORONTO.

## JAMES BUNTIN \& CO.,

King street, East,
HAMILTON.

## ESTABLISHED 1837.

RRITANNIA LIFE ASSURANCE
COMPANY, 1 Princes street, Bank of England, London. Empowered by Special Act of Parliament, 4 Vic., cap. 9.-NOTICE is hereby given that JOSEPH JONES, Esquire, Coroner, has been appointed Agent to this Company for Montreal. Detailed prospectuses and all requsite information as to the mode of effecting Assurance may be obtained on application to the Resident Agent, at his office, 342 Little St. James street, Montreal.
Medical Referee-JOHN REDDY, M.D.
ANDREW FRANCIS, Secretary.

## British American Varnish Works.

R.C. JAMIESON \& CO., Manufacturers of VARNISHES, Japans, \&c., 9 St. John st., Montreal.
Best Wearing Body Varnish fishes.
Best Wearing Body Varnish, Fine Body Coach do.,
No. 1 Carriage do.
Best Flowing Varnish, (Turpentine and Benzine); Whest Polishing do., do.; Pianoforte Polishing do., do.; No. 2 Furniture do., do.; No. 1 Furniture do., do.; Paper do., do.; Damar do., do Ber do., do., Damar JAPANS.
Baking Black Japan; Baking Brown Japen (for tinware, \&c.); Quick Drying Black Japan (or Bruns. Black); Gold Size Japan (Brown Japan or Japan Drier.)

MISCELLANEOUS.
Black Walnut Stain; Rosewood Stain; Pure Shellac Varnish; Copal Spirit Varnish; Best Black Leather Varnish; No. 2 Black Leather Varnish; No. 2 do. do., in bottle, Spirit Knotting ; Spirits of Turpentine ;
Any of the above articles put up in quantities to suit.

DAVID TORRANCE \& CO.
HAST AND WEST INDIA merchants,

Montreal.

## LAW, YOUNG * CO.,

TMPORTERS OF TEAS, WINES, BRANDIES, PIG IRON, \&c., \&c
Sole Agents for:
Messrs. Chas. Tennant \& Co., St. Rollox, Glasgow. G. G. Sandeman, Son \& Co., London. Sandeman \& Co., Oporto.
Pemartin \& Co., Xerez.
Martell \& Co., Cognac.
Wellington street, Montreal.

## HENRY CHAPMAN \& CO.

13 and 15 St. John st., and 12 and 14 St. Alexis st., Montreal.
(Established A.D. 1841.)
(OMMISSION \& GENERAL MER-
CHANTS, importers of Staple Groceries, Teas, Coffees, Sugars, Brandies, Wines, \&c., Ales and Porters, Tobaccos and Cigars. Sole Agents in Canada for
Jules 1lobin \& Co............ Cognac-Brandy.
Pinet Castillon \& Co.........Cognac-Brandy.
Offley Cramp \& Co........... Oporto-Port Wine. Cramp, Suter \& Co........... Cadiz-Sherry Wine. Jules Mumm \& Co........... Rheims-Champagne
J. \& G. Cox. .Edinbro'-Gelatine

## BOOK AND JOB PRINTING AND BLANK ACCOUNT BOOK ESTABLISHMENT.

[EDGERS, CASH BOOKS, JOURNALS, DAY BOOKS,
Of the following, and all other sizes, made to order:

| perial. | $14 \times 21$ inch. |
| :---: | :---: |
| Super Roy | $12 \times 13$ inch. |
| Royal. | $11 \times 19$ inch. |
| Medium | $104 \times 164$ in |
| Demy... | $7 \mathrm{~F} \times 14 \mathrm{inc}$ |

Foolscap.
$\cdots 7_{4}^{7} \times 14 \frac{1}{1}$ inch.
Bound in Calf, (with or without Russia Bands,) Vellum or Basil. Ruling to any pattern required. Books paged by machinery,
Country orders for Printing and Blank Books carefully attended to, and work dceppatched by the safest and cheapest modes of conveyance.
JOHN LOVELL,

Book and Job Printer, and Blank Book Manufacturer Montreal, January, 1865.

## STLRLING, MCCALL \& CO., <br> IMPORTERS OF

RRITISH AND FOREIGN DRY GOODS, WHOLESALE,
Corner of St. Paul and St. Sulpice streets, MONTREAL.

DE B. MACDONALD \& CO., HOOP SKIRT MANUFACTURERS, Importers and Manufacturers of Straw Goode Parasols, Ruches, Flowers, \&c.; Felt and Wool Hats; Woollen Hoods, Sontags, Nubias, \&c.,

15 St. Helen street, Montrial.
Manufactory for Tempering and Covering Skirt Wires
26 and 28 Nazareth street.

## F. W. HENSHAW,

GENERAL MERCHANT \& DEALER
in POT and PEARL ASHES, and other Produce.
No. 10 St. SAcrament street,
(opposite Merchants' Exchange, Montreal.)

WM, STEPHEN \& CO., CaNADIAN TWEEDS.

## GILLESPIE, MOFFATT \& C0.,

EAST AND WEST INDIA, GENEI RAL AND COMMISSION MERCHANTS Agents for
The Phoenix Fire Insurance Company of London.
The British and Foreign Marine Insurance Company of Liverpool.
Hunt, Roope, Teage \& Co., Oporto.
Bartolemi Vergara, Port St. Mary's.
Otard, Dupuy \& Co., Cognac.

FORESTER, MOIR \& CO.,
TMPORTERS AND WHOLESALE
1 DEALERS in TEAS, TOBACCO, and GENERAL GROCERIES,

St. Helen and Recollet streets,
montreal.
Sole Agents for the Sale of Messrs. McDonald, Bros. \& Co.'s Manufactures of Tobacco.

## EDWARD MAITLAND, TYLEE \& CO.,

HOLESALE WINE, GENERAL and COMMISSION MERCHANTS,

10 Hospital st.

B. HUTCHINS,<br>COMMISSION MERCHANT,<br>IMPORTER OF GENERAL GROCERIES, 88 McGill street,

MONTREAL.

## TORONTO AUCTION MART, Established 1834.

WAKEFIELD, COATE \& CO., AUCTIONEERS and COMMISSION MERCHANTS, William Wakrfigld,

TO IMPORTERS AND WHOLESALE GROCERS. THE SUBSCRIBER, having for many years superintended the manufacture of Candied Peels in one of the largest Houses in London, England, has now established himself in Toronto. for the purpose of supplying the Canadian trade with those and other articles which have hitherto been imported. He imports his fruit direct from the growers, and, in consequence of the duty on imported peels, can sell at a low tigure, and will guarantee as good an article as
any of English manufacture. Importers would do any of English manufacture. Importers would do well to send for circular
for the eusuing season.

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