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THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 8.—No. 7.

MONTREAL, FRIDAY, APRIL 4, 1879

{ SUBSCRIPTION
\$2 per annum.

Leading Wholesale Houses of Montreal

GAULT BROS. & CO.

Manufacturers and Importers,

MONTREAL,

Invite attention to their Spring stock of Canadian Woollens and Cottons, and English and Foreign importations, which is now complete, and comprises the most varied and select assortment ever offered by them to the trade.

Orders by letter or through travellers will receive most careful and prompt attention.

GAULT BROS. & CO.

JAMES CORISTINE & CO.

471, 473, 475, 477,

ST. PAUL STREET, MONTREAL.

Importers and Exporters

OF FURS,

MANUFACTURERS OF

FUR GOODS

And Jobbers, in

BUFFALO ROBES,

MOCCASINS,

MITTS AND GLOVES,

FUR WOOL

STRAW HATS, CAPS, &c.

PROPRIETORS OF THE

Montreal Felt Hat Works.

—:—

Special inducements offered to the Trade in our manufacture of Fur Goods and Wool Hats.

Leading Wholesale Houses of Toronto.

JOHN MACDONALD & CO.

Every Woollen Buyer

SHOULD SEE

OUR STOCK OF
SCOTCH TWEEDS.

JOHN MACDONALD & Co.

21 & 23 Wellington Street,
TORONTO, ONT.

1879. SPRING. 1879.

F. & G. CUSHING,

IMPORTERS OF

STAPLE AND FANCY

DRY GOODS

STOCK COMPLETE

IN EVERY DEPARTMENT.

F. & G. CUSHING

18 St. Helen Street,
MONTREAL.

Leading Wholesale Houses of Montreal

Frothingham & Workman

Importers and Manufacturers,

WHOLESALE DEALERS IN

IRON, STEEL,
TIN

AND

General Hardware,

MONTREAL.

ESTABLISHED IN 1809.

MANUFACTORIES:

ST. PAUL'S, near MONTREAL.

SPRING TRADE, 1879.

J. G. MACKENZIE & CO.

Importers and wholesale Dealers in

BRITISH AND FOREIGN

DRY GOODS.

STOCK COMPLETE.

St. Paul's Buildings, Paternoster Row,
London, Eng.

AND

381 & 383 St. Paul Street,

Rear French Cathedral, MONTREAL.

The Chartered Banks.

Bank of Montreal.

ESTABLISHED IN 1818.

Capital Subscribed, \$12,000,000
 Capital Paid-up, 11,998,400
 Reserve Fund, 5,500,000

Head Office, Montreal.

Board of Directors.

GEORGE STEPHEN, Esq., President.
 G. W. CAMPBELL, Esq., M.D. - Vice-President
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 Peter Redpath, Esq., Edward Mackay, Esq.
 Hon. Donald A. Smith, Gilbert Scott, Esq.,
 Allan Gilmour, Esq.
 R. B. Angus, General Manager.

Branches and Agencies in Canada.

Montreal, W. J. Buchanan, Man.
 Belleville, Ont. Hamilton, Ont. Picton, Ont.
 Brantford, " Kingston, " Fort Hope, Que.
 Brockville, " Lindsay, " Quebec, Que.
 Chatham, N.B. London, " Sarnia, Ont.
 Cobourg, Ont. Moncton, N.B. Stratford, "
 Cornwall, " Newcastle, " St. John, N.B.
 Guelph, " Oshawa, Ont. St. Marys, Ont.
 Halifax, N.S. Peterboro', " Toronto, Ont.
 Peterboro', " Winnipeg, Man.

A. Macnider, Inspector.

Agents in Great Britain.—London, Bank of Montreal, 9 Birchin Lane, Lombard Street. London Committee—Robert Gillespie, Esq., Sir John Rose, Bart., K. C. M.G.

Bankers in Great Britain.—London, The Bank of England; The London & Westminster Bank; The Union Bank of London. Liverpool, The Bank of Liverpool. Scotland, The British Linen Company and Branches.

Agents in the United States.—New York, C. F. Smithers & Walter Watson, 69 Wall Street. Chicago, Bank of Montreal, 154 Madison Street.

Bankers in United States.—New York, The Bank of New York, N.B.A.; The Merchants' National Bank, Boston. The Merchants' National Bank, Buffalo. The Farmers' and Mechanics' National Bank, San Francisco. The Bank of British Columbia.

Colonial and Foreign Correspondents.—St. John's, Nfld., The Union Bank of Newfoundland. British Columbia, The Bank of British Columbia. New Zealand, The Bank of New Zealand. India, China, Japan, Australia—Oriental Bank Corporation.

(Issue Circular Notes and Letters of Credit for Travellers available in all parts of the world.)

EXCHANGE BANK

OF CANADA.

CAPITAL PAID UP . . \$1,000,000

HEAD OFFICE, . . . MONTREAL.

DIRECTORS.

M. H. GAULT, President,
 T. CAVERHILL, Vice-President.

A. W. Ogilvie, Thomas Tiffin,
 E. K. Greene, James Crathern,
 Alex. Runtin.

THOMAS CRAIG, Cashier.
 GEO. BURN, Inspector.

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Hamilton, Ont. . . . O. M. Counsell, Manager.
 Aylmer, Ont. . . . J. G. Billett, do
 Park Hill, Ont. . . . T. L. Rogers, do
 Brussels, Ont. . . . John Leckie, do
 Exeter, Ont. . . . W. A. Hastings, do
 Bedford, P.Q. . . . R. Terroux, Jr., do

AGENCIES,

Quebec, Owen Murphy.

FOREIGN AGENTS,

LONDON:—The Alliance Bank, (Limited.)
 NEW YORK:—The National Bank of Commerce; Messrs. Hilmers, McGowan & Co., 63 Wall street.

CHICAGO:—Union National Bank.
 Sterling and American Exchange bought and sold. Interest allowed on Deposits.

Collections made promptly and remitted for at lowest rates.

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Incorporated by Royal Charter.

Paid-up Capital, £1,000,000 Sterling.

London Office—3 Clement's Lane, Lombard St. E. C.

COURT OF DIRECTORS.

John James Cater, J. J. Kingsford,
 R. A. B. Dobre, Frederic Lubbock,
 Henry R. Farrer, A. H. Philpotts,
 Richard H. Glyn, J. Murray Robertson.
 H. J. B. Kendall,

Secretary—E. W. BRADFORD.

HEAD OFFICE IN CANADA.—St. James St., Montreal.

R. R. GRINDLEY, General Manager.

J. S. CAMERON, Inspector.

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London, Kingston, Fredericton, N.B.
 Brantford, Ottawa, Halifax, N.S.
 Paris, Montreal, Victoria, B.C.
 Hamilton, Quebec, Bakerville, B.C.
 Toronto, St. John, N.B.

Agents in the United States:

NEW YORK.—D. A. McTavish and W. Lawson, Agents.

SAN FRANCISCO.—A. McKinlay, Agent.
 PORTLAND, Oregon.—J. Goodfellow, Agent.

LONDON BANKERS.—The Bank of England and Messrs. Glyn & Co.

Foreign Agents.—Liverpool—Bank of Liverpool. Australia—Union Bank of Australia. New Zealand—Union Bank of Australia, Bank of New Zealand, Colonial Bank of New Zealand. India, China, and Japan—Chartered Mercantile Bank of India, London and China; Agra Bank, Limited. West Indies, Colonial Bank. Paris—Messrs. Marcuard, Andre & Co. Lyons—Credit Lyonnais.

The Chartered Banks.

MERCHANTS' BANK OF CANADA.

Capital - - - \$5,500,000.
 Reserve Fund, - 475,000.

HEAD OFFICE - - - MONTREAL.

Board of Directors.

HON. JOHN HAMILTON, President
 JOHN McLENNAN, Esq., M.P., . . . Vice-President

Sir Hugh Allan, Andrew Allan, Esq.
 Hector Mackenzie, Esq. Robt. Anderson, Esq.
 Wm. Darling, Esq. Jonathan Hodgson, Esq.
 Adolphe Masson, Esq.

GEORGE HAGUE, General Manager
 WM. J. INGRAM, Assistant General Manager

BRANCHES AND AGENCIES.

Almonte. Ottawa.
 Belleville. Owen Sound.
 Berlin. Pombroke.
 Brampton. Perth.
 Chatham. Prescott.
 Etora. Quebec.
 Galt. Renfrew.
 Gananoque. Sorel.
 Hamilton. Stratford.
 Ingersoll. St. Johns, Quo.
 Kincairdine. St. Thomas.
 Kingston. Toronto.
 London. Walkerton.
 Mitchell. Waterloo, Ont.
 Montreal. Windsor.
 Napanee. Winnipeg, Manitoba.

Bankers in Great Britain.—The Clydesdale Banking Company, 32 Lombard Street, London, Glasgow and elsewhere.

Agency in New York, 52 William St., with Messrs. Jesup, Eaton & Co.

Bankers in New York.—The National Bank of the Republic. The Bank of New York, N.B.A.

LA BANQUE DU PEUPLE.

Capital \$2,000,000.

HEAD OFFICE, . . . MONTREAL.

C. S. CHERRIER, Esq., President.
 C. J. COURSOL, Esq., Vice-President.
 A. A. TROTTER, Esq., Cashier.

FOREIGN AGENTS.

London—Glynn, Mills, Currie & Co.
 New York—National Bank of the Republic.
 Quebec Agency—La Banque Nationale.

LA BANQUE NATIONALE.

HEAD OFFICE, QUEBEC.

CAPITAL AUTHORISED \$2,000,000
 " SUBSCRIBED 2,000,000
 " PAID-UP 2,000,000

DIRECTORS.

Hon. E. CHINIC, President.
 HON. ISIDORE THIBAudeau, Vice-President.
 Hy. Atkinson, Esq. Ol. Robitaille, Esq., M.D.
 U. Tessier, jr. Joseph Hamel, Esq.
 F. Vallee, Esq.

Montreal Branch—J. B. Sanoer, Cashier.
 Sherbrooke—P. Levesque, Manager.
 Ottawa Branch—Sam. Benoit, Manager.
 Agents in New York—National Bank of the Republic
 England—National Bank of Scotland.
 Other agencies in all parts the Dominion.

THE **MOLSON'S BANK.**

THE SHAREHOLDERS OF THE MOLSON'S BANK are hereby notified that a Dividend of

THREE PER CENT.

upon the Capital Stock was this day declared for the current half year, and that the same will be payable at the Office of the Bank, in this city, and at its branches, on and after the

1st Day of April next.

The Transfer Books will be closed from the 17th to 31st March, both days inclusive.

F. WOLFFERSTAN THOMAS,
 Cashier.

Montreal, 27th Feb., 1879.

The Chartered Banks.

THE CONSOLIDATED BANK OF CANADA.

Capital, - \$4,000,000

DIRECTORS:

President: SIR FRANCIS HINCKS, K.C.M.G. Montreal.
Vice-President: R. J. REEKIE, Esq., Montreal.
 HON. ALEX. CAMPBELL, Senator.....Toronto
 JOHN GRANT, Esq.,.....Montreal
 HUGH McLENNAN, Esq.,.....Montreal
 HUGH MACKAY, Esq.,.....Montreal
 W. W. OGILVIE, Esq.,.....Montreal
 JOHN RANKIN, Esq.,.....Montreal
 DAVID GALBRAITH, Esq.,.....Toronto
 WILLIAM THOMSON, Esq.,.....Toronto

J. B. BENNY, - - - - General Manager.
 THOS. McGRACKEN, - - - - Asst. Gen. Manager.
 Arch. Campbell, - - - - Inspector

BRANCHES.

MONTREAL.

Do, Chabollez Square.
 Do, Newmarket.
 Do, Borlin.
 Do, New Hamburg.
 Do, Belleville.
 Do, Senftenh.
 Do, Chatham.
 Do, St. Catharines.
 Do, Clinton.
 Do, St. Hyacinthe.
 Do, Galt.
 Do, Sherbrooke.
 Do, Hamilton.
 Do, Wingham.
 Do, Norwich.
 Do, Woodstock.

TORONTO.

Do, Yonge street.

FOREIGN CORRESPONDENTS.

Alliance Bank, (Limited) London.
 National Bank of Scotland and Branches.
 National Bank (Ireland,) and branches.
 Ulster Banking Company, Belfast.
 Smithers & Watson, New York.
 National Park Bank, New York.
 Bank of the Republic, New York.
 Kidder, Peabody & Co., Boston.
 Farmers' and Mechanics' Bank, Buffalo.
 First National Bank, Oswego.
 Interest allowed on Deposits, according to arrangement.
 Letters of Credit granted on England, Ireland and Scotland and on China, Japan and West Indies.

THE CANADIAN

Bank of Commerce.

Head Office, - - - Toronto.

Paid-up Capital - - - \$6,000,000
 Rest - - - - - 1,900,000

DIRECTORS.

HON. WILLIAM McMASTER, *President.*
 HON. ADAM HOPE, *Vice-President.*
 Noah Barnhart, Esq. James Michie, Esq.
 William Elliot, Esq. T. Sutherland Stayner, Esq.
 George Taylor, Esq. Jno. J. Arnton, Esq.
 A. R. McMaster, Esq.
 W. N. ANDERSON, General Manager.
 J. H. PUMMER, Inspector.

New York—J. G. Harper and J. H. Goadby, Agents.
 Chicago—J. G. Orchard, Agent.

BRANCHES.

Barrie, Guelph, Simcoe,
 Brantford, Hamilton, Stratford,
 Cayuga, London, Stratroy,
 Chatham, Lacar, Thorold,
 Collingwood, Montreal, Toronto,
 Dundas, Orangeville, Trenton,
 Dunnville, Ottawa, Walkertown,
 Galt, Peterboro', Windsor.
 Goderich, St. Catharines, Woodstock.
 Sarnia,

Commercial credits issued for use in Europe, the East and West Indies, China, Japan, and South America.
 Sterling and American Exchange bought and sold.
 Collections made on the most favorable terms.
 Interest allowed on deposits.

BANKERS.

New York—The American Exchange National Bank
 London, England—The Bank of Scotland.

The Chartered Banks.

EASTERN TOWNSHIPS BANK.

AUTHORISED CAPITAL..... \$1,500,000
 CAPITAL PAID IN March 31, 1877..... 1,328,684
 RESERVE FUND..... 300,000

Board of Directors.

R. W. HENEKER, President.
 C. BROOKS, Vice-President.
 B. Pomroy, E. O. Brigham,
 G. K. Foster, Hon. J. H. Pope.
 A. A. Adams, G. G. Stevens.
 Hon. T. Lee Terrill.

Head Office—Sherbrooke, Que.

WM. FARWELL, Cashier.

Branches.

Waterloo, Richmond,
 Coaticook, Stanstead.
 Cowansville
 Agents in Montreal—Bank of Montreal.
 London, England—London & County Banks.
 Boston—National Exchange Bank.
 Collections made at all accessible points and promptly remitted for.

ONTARIO BANK.

Capital Subscribed, \$3,000,000; Paid-up, \$2,350,272; Reserve Fund, \$525,000.

Head Office, - - - Toronto, Ont.

DIRECTORS:

HON. W. P. HOWLAND, PRESIDENT.
 HON. D. A. MACDONALD.
 C. S. GZOWSKI, Esq.
 D. MACKAY, Esq.
 WM. McGILL, Esq., M.D.
 A. M. SMITH, Esq.

D. FISHER, General Manager.

Agent for the Government of Ontario.
Branches.—Guelph, Lindsay, Montreal, Oshawa, Peterboro' Ottawa, Port Perry, Port Hope, Bowmanville, Whitby, Mount Forest, Toronto, Prince Arthur's Landing, Winipeg.
Foreign Agent.—London, Eng.—Bank of Montreal. New York—R. Hall and O. F. Smithers. Boston—Tremont National Bank.

IMPERIAL BANK

OF CANADA.

Capital Authorized - - - - - \$1,000,000
 Capital Paid up - - - - - 884,045

DIRECTORS:

H. S. HOWLAND, Esq., President,
 T. R. MERRITT, Esq., Vice-President, St. Catharines,
 JOHN SMITH, Esq., T. R. WADSWORTH, Esq.
 HON. JAS. R. BENSON, WM. RAMSAY, Esq.,
 St. Catharines, R. CARRIE, Esq.,
 P. HUGHES, Esq., JOHN FISKEN, Esq.,
 D. R. WILKIE, Cashier.

HEAD OFFICE—TORONTO.

BRANCHES—St. Catharines, Ingersoll, Port Colborne, Welland, St. Thomas, Dunnville and Fergus.
AGENTS IN LONDON, ENG.—Bosantont Salt Co.
AGENTS IN NEW YORK—Bank of Montreal.
 Gold and Currency Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Prompt attention paid to collections.

PORTEOUS BANK,

Paisley, Ont.

ESTABLISHED 1877.

Transacts General BANKING BUSINESS, issues Drafts and MAKES COLLECTIONS at Lowest rates. Reference, The Merchants' Bank of Canada.

E. SAUNDERS,

Manager.

The Chartered Banks.

The Bank of Toronto—CANADA.

Incorporated 1855.

Capital, \$2,000,000. Reserve Fund, \$1,000,000

DIRECTORS:

WILLIAM GOODERHAM, President.
 JAMES G. WORTS, Vice-President.
 WILLIAM CAWTHRA, GEORGE GOODERHAM,
 ALEX. T. FULTON, HENRY CAWTHRA,
 JAMES APPLEBY.

HEAD OFFICE, TORONTO

DUNCAN COULSON, CASHIER.
 HUGH LEACH, ASSISTANT CASHIER.
 J. T. M. BURNSIDE, INSP. MOTOR.

BRANCHES.:

MONTREAL, J. Murray Smith, Manager; PETERBORO, J. H. Roper, Manager; COBURG, Joseph Henderson, Manager; PORT HOPE, W. H. Wadsworth, Manager; BARRIE, J. A. Strathy, Interim Manager; ST. CATHARINES, E. D. Boswell, Interim Manager; COLLINGWOOD, G. W. Hodgetts, Interim Manager.

BANKERS.

LONDON, ENG., The City Bank; NEW YORK, National Bank of Commerce, and C. F. Smithers and W. Watson; OSWEGO, N. Y., Second National Bank; QUEBEC and OTTAWA, La Banque Nationale.

STADACONA BANK, QUEBEC.

Capital subscribed. . . . \$1,000,000
 do paid up 1st Aug. 1878. . . . 990,890

DIRECTORS.

A. JOSEPH, President.
 Hon. P. GARNEAU, M. P. F., Vice-Pros.
 T. H. Grant, T. LeDroit Joseph Sheehy, M. P. P.
 F. Kirouac, G. R. Renfrew.

WM. R. DEAN, Cashier.

Agents in the Dominion—Bank of Montreal.
 " Chicago—"
 " New York—C. F. Smithers and W. Watson.
 " London, England, National Bank of Scotland

Bank of Ottawa OTTAWA.

DIRECTORS:

JAMES MACLAREN, Esq., President.
 CHARLES MAGEE, Esq., Vice-President.
 C. T. Bate, Esq. Alexander Fraser, Esq.
 Robt. Blackburn, Esq., M.P. Allan Gilmour, Esq.
 Hon. George Bryson. George Hay, Esq.

Hon. L. R. Church, M.P.P.

PATRICK ROBERTSON, Cashier.

Agency—Amprior. Agents in Canada—Canadian Bank of Commerce, New York—J. G. Harper & J. H. Goadby. London, Eng.—Alliance Bank, [limited.]

Financial.

THE ONTARIO SAVINGS & INVESTMENT SOCIETY OF LONDON, CANADA.

Paid-up Capital, . . . \$970,000
 Reserve Fund, . . . 158,000
 Total Assets, . . . 2,500,000
 Total Liabilities, . . . 1,367,470

Money loaned on Real Estate securities only. Municipal and School section Debentures purchased.

WILLIAM F. BULEN, Manager.

Financial.

THE HAMILTON Provident and Loan Society.

Hon. ADAM HOPE, Senator—President.
W. E. SANDFORD—Vice-President.

Capital (authorized to date).....	\$1,000,000.00
Subscribed Capital.....	950,000.00
Paid-up Capital.....	\$814,000
Reserve and Contingent Fund..	107,600 921,600.00

Total Assets..... 1,593,769.00
MONEY ADVANCED on Real Estate on favorable terms of repayments.

MONEY RECEIVED ON DEPOSIT, and interest allowed thereon at 5 and 6 per cent. per annum.

OFFICE,

KING STREET EAST, HAMILTON.

H. D. CAMERON, Treasurer.

Leading Stock Brokers of Montreal.

FENWICK & BOND, STOCK BROKERS

(MONTREAL STOCK EXCHANGER.)

OFFICE:

No. 4 MERCHANTS EXCHANGE, 11 ST. SACRAMENT ST.

Assignees, Accountants, &c.

(For Legal Cards see other page.)

Antigonish, N.S.

ARCHD A. MACGILLIVRAY, J.P., County Treasurer, and Official Assignee. Collecting of debts attended to promptly.

Arlchat, Cape Breton.

JOHN H. RINDRESS, Official Assignee, Notary Public, Commission Merchant, &c., Arlchat, Cape Breton.

Arnprior, Ont.

JAMES BELL, Official Assignee, a Commissioner and General Agent, Arnprior, Renfrew County, Ont.

Barrie, Ont.

JOSEPH ROGERS, Official Assignee for the County of Simcoe and Muskoka District, Public Accountant, Insurance and General Agent, Barrie, Ontario. *References kindly permitted.*—Barrie: His Honor Judge Gowan, T. D. McConkey, Esq., Sheriff, Samuel Lount, Esq., Registrar, Messrs. Lount & Lount, Barristers.

Belleville, Ont.

M. B. ROBLIN, Official Assignee, Valuator for the Trust and Loan Company of Canada, Insurance Agent and Accountant, Belleville, Ont.

Berlin, Ont.

J. M. SCULLY, General Broker, Accountant, Real Estate and Insurance Agent, Conveyancer, &c. Money to Loan on Real Estate, Berlin, Ont.

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SAMUEL DRIFILL, Bradford, County of Simcoe, Official Assignee, Accountant and Conveyancer, Valuator for the Freehold Loan and Saving Society, agent for the leading British and Canadian Insurance Companies, Notes and Accounts collected. Charges moderate.

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J. W. MAIN, Official Assignee for the County of Peel, Brampton, Ont.

Assignees, Accountants, &c.
(For Legal Cards see other page.)

Brantford, Ont.

THOS. BOTHAM, Banker and Broker, Brantford, Ontario. Official Assignee County of Brant, Agent for Canada and other lines from New York and Philadelphia. Agent for Canada F. & M. Insurance Co., London and Ontario Inv. Co., Accident and Guarantee Ins. Cos., Huron and Erie Loan Co.

Brockville, Ont.

JOHN N. ABBOTT, Brockville, Ont., Official Assignee for the County of Leeds, &c.

Carleton Place, Ont.

A. W. BELL, Official Assignee for the County of Lanark, Notary Public and Accountant, Real Estate Agent, &c., &c., Carleton Place, Ont.

Colborne, Ont.

A. VARS, Insurance, Fire, Life, Marine. Money to loan. Colborne, Ont.

Galt, Ont.

ALEX. MACGREGOR, Official Assignee, County of Waterloo, Galt, Ont.

Guelph, Ont.

JOHN SMITH,
OFFICIAL ASSIGNEE, ACCOUNTANT,
and General Agent.

GUELPH, ONT.

References are kindly permitted to E. Irving, Esq., M.P., and Adam Brown, Esq., Hamilton; Nicol Klugsmill, Esq., and Messrs. Lyman Bros., Toronto; F. Keller, Esq., Advocate, Montreal, &c., &c.

Kingston.

W. F. RUDSTON, Accountant, General Agent, etc., Kingston.

L'Avenir, P. Q.

S. FRASER, Notary, Official Assignee for the District of Arthabaska, Insurance Agent. Collections promptly attended to. L'Avenir, P. Q.

Lindsay, Ont.

GEO. KEMPT, Official Assignee and Sheriff for County of Victoria, Lindsay, Ont.

London, Ont.

H. E. NELLES, Official Assignee for London and Middlesex, 98 Dundas Street, London, Ont.

Merrickville, Ont.

E. H. WHITMARSH, Official Assignee for County of Grenville, Merrickville, Ont. Conveyancer, Commissioner in B. R., and Collector of Claims.

Milton, Ont.

D. W. CAMPBELL, Official Assignee for the County of Hutton, Milton, Ont.

Montreal.

FAIR, WALKER & FAIR,

ACCOUNTANTS,

115 St. Francois Xavier Street, Montreal.

JOHN FAIR, Official Assignee.

JOHN WALKER.

JOHN FAIR, Jr.

TAYLOR & SIMPSON,

Official Assignees, Accountants, Auditors,
Commissioners for taking affidavits for Quebec and Ontario.

358 NOTRE DAME STREET, Montreal.

P. O. Box 1724.

JOHN TAYLOR, Official Assignee for the city of Montreal. ANDREW J. SIMPSON, Official Assignee for the District of Montreal.

Assignees, Accountants, &c.
(For Legal Cards see other page.)

BEAUSOLEIL & KENT,

ASSIGNEES, ACCOUNTANTS & AUDITORS,

No. 55 St. James Street, Montreal.

C. BEAUSOLEIL, Official Assignee.

A. L. KENT, Accountant and Commissioner.

JOHN M. M. DUFF,

Assignee, Accountant, and Auditor,
Commissioner for taking affidavits for Quebec and Ontario.

ISSUER OF MARRIAGE LICENSES.

217 ST. JAMES STREET, MONTREAL.

P. O. Box 527.

LAJOIE, PERRAULT & SEATH,

Assignees & Accountants,

Nos. 61, 65 & 68 St. James Street, Montreal.

L. JOS. LAJOIE,
Official Assignee, City of Montreal.C. O. PERRAULT,
Official Assignee, District of Montreal.DAVID SEATH,
Accountant and Commissioner.

Montreal, July 2nd, 1877.

Newmarket, Ont.

SMITH & BADENACH, Assignees, Accountants
and Estate Agents. Robert Hall Smith, Official
Assignee and Commissioner in B. R. Offices:—No.
16 Wellington Street East, Toronto, and Main Street,
Newmarket, Ont.

New Westminster, B.C.

JAMES MORRISON, Land and General Agent,
Official Assignee. New Westminster, British
Columbia.

Orangeville, Ont.

JOS. W. SHAW, Official Assignee for the County
of Wellington, Orangeville, Ont.

Ottawa, Ont.

W. M. PINNOCK,

OFFICIAL ASSIGNEE,

For the county of Carlton, including the city of
Ottawa.

Owen Sound, Ont.

GEORGE PRICE, Official Assignee for the County
of Grey. Agent for the Dominion Telegraph
Company, and Vickers' Express, Owen Sound, Ont.

Penobscuis, N.B.

J. E. B. MCCREADY, Official Assignee for King's
County, Coroner, &c., Penobscuis, N.B.

Peterborough, Ont.

JAS. A. HALL, Sheriff and Official Assignee—
Peterborough, Ont.

Plantagenet, Ont.

JAS. VAN BRIDGE, Official Assignee for Pres-
cott County, Plantagenet, Ont.

Prescott, Ont.

JOHN EASTON, Official Assignee, Accountant,
&c. Prescott, Ont. N.B.—Estates wound up
with economy and despatch.

Renfrew, Ont.

GEORGE PEARSON, Official Assignee County of
Renfrew, Conveyancer, Commissioner in B. R.,
Agent for the Building and Loan Association and
the North British Canadian Investment Companies
of Toronto, also Agent for the Union, Standard,
and Royal Mutual Fire Insurance Companies. Office,
Main Street, Renfrew, opposite Merchant's Bank.

Riversdale, Ont.

JOHN MILLAR, Official Assignee for the County
of Bruce, Accountant, &c., Riversdale, Ont.

Sarnia, Ont.

J. FLINTOFT, Official Assignee for the County of
Lambton, Sarnia, Ont.

Assignees and Accountants.
(For Legal Cards see other page.)

A. W. MURDOCH,
OFFICIAL ASSIGNEE,
Toronto.
ACCOUNTANT, AUDITOR,
GENERAL AGENT.
Collections promptly attended to. Correspondence solicited.

W. M. J. KEAYS, Official Assignee for the County of Lambton, Sarnia, Ont.

Sherbrooke, P. Q.
BROOKS & WIGGETT, Joint Official Assignees, Accountants, Real Estate Agents, Fire and Life Insurance. J. W. Wiggett, Official Assignee. Geo. Brooks, Official Assignee. Sherbrooke, P. Q. Office in Brooks' Block.

Stratford, Ont.
THOMAS MILLER, Official Assignee for the County of Perth, Stratford, Ont. Accountant Insurance and General Agent. Collections solicited

St. Catharines, Ont.
MILLER & GLENCI, St. Catharines, Ont., Official Assignees, Accountants, &c. Collections a specialty. References if required.

Stanford, P. Q.
L. LAVERGNE,
Agent for Loan of Monies, for Real Estate and Insurances,
NOTARY PUBLIC AND OFFICIAL ASSIGNEE,
for the District of
ARTHABASKA, PRINCEVILLE,
STANFOLD, P. Q.

Strathroy, Ont.
H. NICHOLSON, Accountant, Official Assignee, Real Estate Agent, Agent for National, Cunard, and Anchor Lines of Ocean Steamers. Money to Loan at 8 1/2 per cent. per annum. Office: Front St., Strathroy, Middlesex County, Ont.

Sydney, N.S.
CHARLES W. HILL, Auctioneer and General Agent, Official Assignee, Surveyor of Shipping, Sydney, Cape Breton, N. S.

Toronto, Ont.
TURNER, CLARKSON & CO., (see adv. on other page.)

Uxbridge, Ont.
W. M. SMITH, Official Assignee for the County of Ontario, Agent for the Phoenix Fire Insurance Company of London, England, and the Imperial Loan and Investment Co., Toronto. References:—G. Wheeler, Esq., M.P.; T. Paxton, Esq., M.P.P.; A. T. Buttar, Esq., late Official Assignee. Uxbridge, Ont.

Walkerton, Ont.
GEO. GOULD, Official Assignee, &c., Walkerton, Ont.

W. M. SMITH, Official Assignee for the County of Bruce, Walkerton, Ont. Agent for "Allan," "Anchor," and "Dominion" Royal Mail Steamers, Canada Formant Loan and Savings Co., Accountant, Conveyancer, &c., Commissioner in Queen's Bench. Money to Loan. Prompt attention given to Collections, and to all information required from him.

Waterloo, P. Q.
THOS. BRASSARD, Official Assignee for the County of Shefford, Waterloo, Que.

Welland, Ont.
F. SWAYZE, Official Assignee for the County of Welland, Accountant, Conveyancer, &c. Office in the Court House, Welland.

Leading Wholesale Trade of Montreal.

W. & F. P. CURRIE & CO.
100 GREY NUN ST., Montreal,
Importers of Pig Iron, Bar Iron, Boiler Plates, Galvanized Iron, Canada Plates, Tin Plates,
Boiler Tubes, Gas Tubes,
Ingot Tin, Rivets, Veined Marble,
Ingot Copper, Iron Wire, Roman Cement,
Sheet Copper, Steel Wire, Portland Cement,
Antimony, Glass, Canada Cement,
Sheet Zinc, Paints, Paving Tiles,
Ingot Zinc, Fire Clay, Garden Vases,
Pig Lead, Flue Covers, Chimney Tops,
Dry Red Lead, Fire Bricks, Fountains,
Dry White Lead, Patent Encaustic Paving Tiles, &c.

MANUFACTURERS OF
SOFA, CHAIR, AND BED SPRINGS.
A large stock always on hand.

SHAW BROS. & CASSILS
TANNERS
AND DEALERS IN
HIDES & LEATHER.
13 Recollet Street, Montreal.

COCHRANE, CASSILS & CO.
MANUFACTURERS OF
Boots and Shoes, Wholesale
CORNER OF
St. Peter & St. Sacraments Streets,
M. H. Cochrane, Chas. Cassils, Abram Spaulding. } **MONTREAL.**

CASSILS, STIMSON & CO.
IMPORTERS OF
Foreign Leathers, Prunellas and Shoe Findings,
LEATHER COMMISSION MERCHANTS,
13 & 14 ST. HELEN STREET,
MONTREAL.
ARCHD. M. CASSILS. CHAS. STIMSON

AMES, HOLDEN & CO.
Manufacturers of, and Wholesale Dealers in
Boots and Shoes,
596, 598, 600, 602 & 604 Craig St., Montreal.

A large and well assorted stock constantly on hand, specially adapted to the wants of the country trade.

JAMES MCCREADY & CO.,
WHOLESALE
BOOT AND SHOE
MANUFACTURERS,
35 & 37 WILLIAM STREET,
MONTREAL.

Whitby, Ont.
JOHN RICE, Official Assignee, County Ontario, Accountant, Auditor, &c., Office at the Court House, Whitby, Ont.

Williamstown, Ont.
D. McLELLAN, Official Assignee for the County of Stormont, Dundas and Glengarry, Williamstown, Ont.

Windsor, Ont.
J. McCRAE, Official Assignee for Essex County, Windsor, Ont.

Leading Wholesale Trade of Montreal.

JODOIN & CO.
MANUFACTURERS OF
STOVES & HOLLOW WARES,
309 ST. PAUL STREET,
MONTREAL.

JOHN L. CASSIDY & CO.,
IMPORTERS OF
China, Glass, and Earthenware,
KEROSENE FIXTURES, PLATED WARE, &c.,
NUN'S BUILDING, 339 and 341 ST. PAUL STREET
MONTREAL.

E. E. GILBERT & SONS,
MANUFACTURERS OF
PORTABLE AND STATIONARY
ENGINES,
Steam Pumps, Shafting, Pulleys, &c.
Office:
722 ST JOSEPH STREET,
MONTREAL.

GEORGE R. PROWSE,
(SUCCESSOR TO PROWSE BROS.)
MANUFACTURER OF
French Cooking Ranges,
For FAMILIES, HOTELS and RESTAURANTS,
The only Canadian award for
Wrought Iron Ranges—Paris, 1878.
Printed Circulars and Testimonials on application.
HOUSE FURNISHING HARDWARE,
224 ST. JAMES STREET.

Leading Wholesale Trade of Montreal.

HENRY BEATTIE & CO.

Importers of

TEAS,
GENERAL GROCERIES,
 WINES and SPIRITS,
 152 MCGILL STREET,
 MONTREAL.

TEAS, SUGARS, COFFEES,

SPICES, FRUITS,

AND A FULL ASSORTMENT OF

GENERAL GROCERIES,

Maintained from best Markets.

J. A. MATHEWSON,

202 McGill Street.

OWEN MCGARVEY & SON,
WHOLESALE & RETAIL**FURNITURE,**7, 9 and 11 St. Joseph Street,
MONTREAL.

THEIR business is the oldest in the city, having been established over 30 years ago by the senior member of the firm. Since the opening of the new ware room their stock is acknowledged by all who have seen it to be the largest, best assorted and decidedly the richest ever on view in the Dominion.

The Wholesale Store contains a very large assortment of plain Furniture, also at retail rates, which have been reduced 20 per cent. below former prices. All goods warranted to be as represented; if not, can be returned and money refunded. A call of inspection is requested at

OWEN MCGARVEY & SONS,
 7, 9 and 11 St. Joseph Street,
 The Oldest Furniture Store in the City.

× **ASBESTOS,** ×
 Indestructible by Fire or Acids,

Asbestos Steam Pipe Packing,
 Asbestos Steam Joint Packing,
 Asbestos Pipe and Boiler Covering,

FENWICK & SCLATER,32, St. Francois Xavier St.,
MONTREAL.

× **FENWICK & SCLATER,** ×
 MONTREAL.

Brewers and Maltsters.

CARLING'S AMBER ALE,**CARLING & CO.**

Brewers & Maltsters,
 LONDON, CANADA.

A Stock of their celebrated Amber Ale and Porter always on hand—in cask and in bottle. Orders from the Trade respectfully solicited.

TURNER, CLARKSON & CO.,

OFFICIAL ASSIGNEES

ACCOUNTANTS

TORONTO.

and GENERAL ATTORNEYS,

Leading Wholesale Trade of Montreal.

CANADA PAPER CO.

(LIMITED.)

Late ANGUS, LOGAN & CO,

Manufacturers of News, Book and Coloured Printing Papers,

ENVELOPE PAPERS AND ENVELOPES,
 Manila, Brown, Grey and Straw Wrapping Papers,
 Roofing Felt and Match Paper, Strawboard and Paper Bags, Cards and Card Board.

Blank Books.

Importers of every description of fine
 WRITING AND JOBBING PAPERS, ENAMEL-
 LED PAPERS, ENVELOPES.

Mills at Windsor, Sherbrooke and Portneuf.
 374, 376, 378 ST. PAUL STREET, MONTREAL.

DOMINION PAPER CO'Y.

127 St. Peter street, Montreal,

(MILLS AT KINGSEY FALLS, P.Q.)

MANUFACTURERS OF

The following grades of high class papers:—

Nos. 1 & 2 Book and Printing, (Toned & White),

" 3 News and Printing, "

White Tea and Bag,

Bleached Manila Envelope, Bag and Wrapping.

White Manila Tea and Wrapping.

Unbleached Manila Bag and Wrapping.

JOHN CRILLY & CO.,

MANUFACTURERS OF

Paper, Envelopes and
 Paper Bags.

389 ST. PAUL STREET,
MONTREAL.

MILLS AT JOLIETTE, P.Q.

Fine Manila & Flour Sack Paper a Specialty.

JOHN FRASER & CO.,

IMPORTERS OF

DRY GOODS

WHOLESALE.

LINEN GOODS A SPECIALITY.

AGENTS FOR

DUNBAR, McMASTER & CO.

LINEN THREAD MANUFACTURERS,
 GILFORD, IRELAND.

Full lines of all their celebrated makes of Thread constantly on hand. Manufacturers and the trade supplied. Orders for direct importation solicited.

53 & 55 ST. SULPICE ST., Montreal.

Leading Wholesale Trade of Montreal

H. A. NELSON & SONS.

Manufacturers of, and Wholesale Dealers in

BROOMS, BRUSHES,
WOOD & WILLOW WARE,

AND

General Grocers' Sundries.

IMPORTERS OF

CLOCKS, LOOKING-GLASSES & PLATES

Fancy Goods and Toys,

Montreal House, 93 to 97 St. Peter St.
 56 and 58 Front Street West, Toronto.

DAVIDSON BROS. & CO.,

IMPORTERS OF

STAPLE & FANCY DRY GOODS

SMALL WARES, &c., &c.

18 LEMOINE STREET,

(Opposite St. Helen Street.)

MONTREAL.

Orders promptly attended to.

J. J. DAVIDSON.

A. M. DAVIDSON

JAMES ROBERTSON,

General Metal Merchant

AND MANUFACTURER,

Canada Lead and Saw Works,

WORKS:

Queen, William and Dalhousie Streets.
 Office and Warehouse—20 Wellington Street,
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J. RATTRAY & CO.,

Manufacturers, Importers and Wholesale Dealers

IN

TOBACCO, SNUFF, CIGARS,

AND GENERAL

TOBACCONISTS' GOODS:

MANUFACTORY:

No. 80 ST. CHARLES BORROMEE STREET.
 WAREHOUSES AND OFFICE:
 423 ST. PAUL COR. OF ST. FRANCOIS XAVIER ST.
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WYATT & CO'Y.,

EXPORTERS OF

SUPERIOR

PICKLES, SAUCES JAMS,**POTTED MEATS, &c.**

ABERDEEN WORKS, London, England.

JAMES LOBB, Sole Agent,

56 Front Street, East, Toronto.

Leading Wholesale Trade of Montreal

MCLAGHLAN BROS. & COMPANY,

480 St. Paul & 401 Commissioners Sts.
SPRING STOCK NOW COMPLETE

Ready for inspection Special Lines (bought below cost,) worthy the attention of close buyers.

Come and inspect them. Your orders will have Prompt Attention.

J. S. MCLAGHLAN. Wm. MCLAGHLAN.
 CHARLES MORTON.

CRATHERN & CAVERHILL

IMPORTERS OF HARDWARE, IRON, STEEL,

Tin, Canada Plates, Window Glass,
 Paints and Oils,

Caverhill's Buildings, 135 St. Peter

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AGENTS, VIEILLE MONTAGNE ZINC Co.

**WM. BARBOUR & SONS,
 IRISH FLAX THREAD
 LISBURN.**

Received

Gold Medal

THE

Grand Prix

Paris Exhibition,
 1878.



Received

Gold Medal

THE

Grand Prix

Paris Exhibition,
 1878.

Linen Machine Thread, Wax Machine Thread
 Shoe Thread, Saddlers' Thread, Gilling
 Twine, Hemp Twine, &c.

WALTER WILSON & CO.,

Sole Agents for the Dominion,

1 & 3 ST. HELEN STREET,

MONTREAL

JOHN CLARK, JR. & CO.'S

M. E. Q.  M. E. Q.

SPPOOL COTTON.
 Recommended by the principal SEWING MACHINE Co.'s as the BEST for Hand and Machine Sewing.

M. E. Q.

ESTABLISHED 1820

THIS THREAD is the only MAKE in the CANADIAN MARKET that RECEIVED an AWARD —AT THE— CENTENNIAL EXHIBITION —FOR—

1890

Excellence in Color, Quality & Finish
 First orders are solicited.
 Wholesale Trade supplied only.

WALTER WILSON & CO.,
 SOLE AGENTS,
 1 & 3 St. Helen St., Montreal.

C. MACDONALD & CO.,

MANUFACTURERS AND IMPORTERS OF

**HATS, CAPS, FURS,
 STRAW GOODS,
 &c., &c.**

We purpose selling only to really responsible merchants. As the matter now stands, a substantial tax is levied on responsible people to liquidate debts contracted by irresponsible traders. To obviate this, and effect the foregoing purpose, our prices will be at such rates as will give our customers a substantial advantage. Our Stock is all now, and selected from the leading styles in the English, American and Canadian markets.

C. MACDONALD & CO.,

37 ST. PETER STREET,

MONTREAL.

LATE MACDONALD, MOODIE & CO.

Leading Wholesale Trade of Montreal.

THE

Paton Manufactur'g Co.

OF SHERBROOKE, P.Q.

PAID UP CAPITAL, . \$600,000.00.

MANUFACTURERS OF

HIGH CLASS TWEEDS,

The most popular Goods in the Trade. For sale at all the LEADING DRY GOODS HOUSES in the Dominion.

Board of Directors.

R. W. HENEKER, Esq., President.
 GEORGE STEPHEN, Esq., Vice-President.
 A. PATON, Esq., Managing Director.
 ALEX. BURNIN, Esq., Sir A. T. GALT, K.C.M.G.
 Hon. M. H. COCHRANE, Senator; S. J. POMROY, Esq.
 Hon. J. H. POPE, M.P.; ALEX. MITCHELL, Esq.

**COPLAND & McLAREN,
 Importers and Manufacturers**

CORNER

**WELLINGTON & GREY NUN STS.
 MONTREAL.**

Fig Iron, Galvanized & Black Sheet Iron,

General Supplies for Foundries,
 Fire Bricks and Fire Clay,
 Drain Pipes and Branches,
 Chimney Tops and Linings,
 Garden Vases and Edging,
 Cement, Portland, Roman and Water-Lime,
 Tiles and Flue Covers,
 Wheelbarrows for Excavators,
 Garden Wheelbarrows,
 White Lead, Paints, Oils, Turpentine,
 &c. &c., &c., &c.
 Bradley Tin Plate and Tinned Sheer

Leading Wholesale Trade of Montreal.

The New Tariff.

DUTY ON

Machine Twist,

**Sewing Silks, &c.,
 25 P.C.**

We take pleasure in notifying the trade that there will be no change in our price list.

BELDING, PAUL & CO.

MONTREAL.

Merchandise Summary.

—Arthur Township by-law for \$10,000 to the Arthur Junction Railway, was carried last Friday by a majority of seven.

—The moulders employed in the foundry of H. R. Ives & Co., have struck on a question of shop etiquette.

—The party which is to leave Belleville for Manitoba to-morrow is expected to number from sixty to eighty persons.

—The Hamilton Clock Co. is considering the advisability of starting a factory in Montreal. But they want a bonus and the other belongings.

—Moncton, N.B., is to have a new tannery on a large scale, and the people are convinced that there are openings for some other manufactures in that town.

—An order-in-Council has been published creating St. Thomas, Ont., a port of entry and warehousing port. Port Burwell and Port Stanley are reduced to the rank of outports under the collector at St. Thomas.

Leading Wholesale Trade of Montreal.

**EAGLE FOUNDRY,
GEORGE BRUSH,**

24 to 34 King and Queen Streets, Montreal,

MAKER OF

Steam Engines, Steam Boilers, Hoisting Engines,
Steam Pumps, Circular Saw Mills, Bark Mills, Water
Mills, Mill Gearing, Hangers and Pulleys, Hand and
Power Hoists for Warehouses, &c., also, sole Manu-
facturers of

Blake's Patent Stone and Ore Breaker,
with Patented Improvements.

"ASKWITE'S" Patent Hydraulic Lift.

AND AGENT FOR

WATERS' PERFECT ENGINE GOVERNOR.
And Heald & Sisco's Centrifugal Pumps.

COTTON, CONNALL & CO.,

3 Merchants' Exchange, Montreal.

CONNALL, COTTON & CO.,

134 St. Vincent Street, Glasgow.

Agents for CHAS. TENNANT & CO., Glasgow—
Chemicals. WM. LANG, Jr., & CO., Pig Lead, Dry
Red Lead, Litharge, &c.

Importers of Paper and Soapmakers Chemicals,
Bi-Carbonate of Soda, Sal Soda, Linseed Oil, Dry
White Lead.

Orders for SCOTCH REFINED SUGARS and
merchandise executed in the British markets ON
BEST TERMS.

—The New Orleans *Picayune* cruelly re-
marks that "The heart of many a burned-out
merchant has been hurt by thoughtless insur-
ance companies inquiring into the cause of a
fire."

—The long mooted tunnel under the Detroit
river at Grosse Isle is likely to become an ac-
complished fact, now that King Vanderbilt and
his directors of the Canada Southern Railway
are taking the matter into consideration.

—Australia advices to the 27th ult. state
that the harvest prospects are excellent. The
deficiency in the wool crop is not so great as
was anticipated, being estimated at 50,000
bales.

—Mr. C. F. Sise, of Royal Canadian notori-
ety, is, we are informed, about to proceed against
the *Insurance Spectator* of New York for libel,
anent the letter signed "Alert," published as
correspondence from Chicago in a recent num-
ber.

—It is understood that steps have been taken
in Detroit, by a prominent business man and
capitalist, to form a joint stock company for the
purpose of starting a nail manufactory on the
Canadian side, probably at Walkerville, Mr.
Walker offering every inducement to the Com-
pany to locate there.

—It will be observed that a change has taken
place in the prominent hat and fur house of J.
Gillespie & Co., Toronto, by which Mr. Chas T.
Mead, long and favorably known to the custom-
ers of the late firm, has become a partner there-
in. The new style is Gillespie, Mead & Co.

—The first arrival from the seal fishing at St.
John's, Newfoundland, arrived at Halifax last
Friday with only 11,000 seals. Considering the
depressed state of the oil market in Britain, this
is not considered a favorable trip. The general
prospects of the seal fishery are not considered
bright.

Leading Wholesale Trade of Montreal.

GREENE & SONS CO.,
MONTREAL.

Wholesale Manufacturers and Importers

**HATS, FURS,
STRAW GOODS.**

We **BUY FOR CASH** and sell our goods to the most reliable merchants in the Dominion.
Our customers receive a direct benefit from our being manufacturers; they buy **DIRECT** from
first hands when buying from us.

We employ no other house to sell our Goods.

The advantage of **LONG EXPERIENCE** and **CASH CAPITAL** we give to our customers.*Newest Goods, Best Value,*
LIBERAL TERMS.**FACTORIES, { WOOL HATS, 114 Queen Street.
FUR GOODS, 525 St. Paul Street.****WAREHOUSE, { 517, 519, 521, 523, } MONTREAL.
ST. PAUL STREET.**

—The insolvent stock of A. J. Webster &
Co., of London, boot and shoe dealers, has been
sold by H. E. Nelles, official assignee, at 74 cents
in the dollar. The stock of Nation & White-
head, Blyth, brought 73 cents, and that of Wm.
Dickson, of Parkhill, 55 cents in the dollar. A
writ of attachment has been issued against J.
C. Watts, tinsmith, Lucan, Ontario.

—Mr. Hewson, of Amherst, N.S., ships this
week the last of his winter's purchase of furs,
gathered from New Brunswick, Eastern Nova
Scotia, and in a limited number from Quebec.
They have been shipped principally to London,
but to some extent to the United States. The
first cost was about \$4,000. They consist of
450 foxes (red) 3 do (silver grey); 3 do (cross);
50 bears, 5,500 muskrats, 300 martens, 30 otters
30 fishers, 160 loup cerviers, 45 moose, 400 lbs
beaver.

—The correspondence on another page is a
sample of dozens of letters received weekly, to
a great extent on the same subject. We give
the letter *verbatim*, but wholesale merchants,
for whom it is chiefly intended, will not be
misled by the humorously assumed ignorance
of the term "*en bloc*," which is rapidly becom-
ing anglicised, and is pronounced in the West
as if spelt "in block" which pretty accurately
conveys its meaning as applied to sales of prop-
erty collectively.

—The creditors of S. Parrish, of Uxbridge,
Ont., have accepted seven cents in the dollar of
his unsecured liabilities, payable in 3 and 6
months, secured. He resumes business.—Mat-
thew Bros., general storekeepers, of same place,
have removed to Huntsville, Muskoka.—The
creditors of John Boden met on the 26th inst.,
and were met by liabilities of \$1419.90, and
assets of \$304, principally in real estate. They
will probably take over the property and grant
him a discharge.

—In such times as these it is refreshing to

meet with such a case as the following, which
has recently come under our notice: A young
man residing in the neighborhood of Hamilton,
Ont., contracted a small debt in 1861. During
an absence of some little time the creditor
moved with his family to one of the coloniza-
tion grants, and was lost sight of for a number
of years. Not so the debt; it was not forgotten.
Recently in turning over the leaves of a travel-
ler's "agency book" the debtor ran across a
certain name in the village of B—. He imme-
diately made a calculation, and remitted to his
old creditor the amount of the debt, adding
interest for 18 years at eight per cent. per annum.

—A writ of attachment was recently issued
against Barnabas Noble Hughes, a sewing ma-
chine agent of Pembroke, Ont., at the instance
of a manufacturing company in this city. Mr.
Hughes has been in the sewing machine busi-
ness for some time past, and has sold a great
many of these useful household articles, but
lately he has entirely failed in making remit-
tances to the companies who supplied him, and
has, in fact, been living on the proceeds of his
sales, without any deduction whatever. His
liabilities amount to about \$1,000, while his
assets consist, with the exception of one or two
good book debts, of a horse and accoutrements
and a few sewing machines, principally second-
hand, against which there is a privileged claim
for rent. A meeting of creditors is called for
Tuesday next.

—A further statement of the affairs of Alex.
Mackay, of North Sydney, C.B., shows total
assets of \$30,819, made up as follows: Stock
\$3,858; book debts; good, \$3,729; real estate
not mortgaged, \$1,560; furniture, &c., \$140;
book debts, doubtful, \$2,669; book debts bad,
dead and out of date, \$18,863. The last is a
peculiar asset, but some people will carry such
accounts forward year after year fondly per-
suading themselves that they possess value in
any statement of assets and liabilities. The

Leading Wholesale Trade of Montreal.

THE DOMINION TWEED AND WOOL COMPANY,

Nos. 9 and 11 Recollet Street,

MONTREAL.

JOHN CALDWELL,
Manager.REFERENCES
Any Bank in the Dominion

Make prompt Cash advances on all consignments of
Canadian Cotton & Woollen Goods;

ARE ALSO PREPARED TO SUPPLY

Wool to Manufacturers at most advantageous figures.

We sell to the Wholesale Trade only.

Halifax Banking Company, Hon. Robt. Boak and Wm. Gammell are secured by mortgage. A further meeting of creditors is called for the 11th inst., to consider an offer of composition of fifty cents in the dollar, payable in 4, 8, 12, 16 and 20 months, a high offer with such assets against liabilities of \$32,000.

— Leggatt & Johnson, wholesale insolvent boot and shoe manufacturers, came very nearly getting a settlement this week on their offer of 40 cents in the dollar, 37½ cents secured, payable in 3, 6, 9 and 12 months, and 2½ cents, unsecured, in 15 months. A majority in number was secured, but a heavy creditor was not in a position to throw his claim into the scale in their favor, and the necessary majority in value could not be had. The terms of the settlement would probably have provided for an abandonment of the manufacturing, into which the firm should never have entered. Both partners have had quite a checkered career, and, although hardworking men, are not likely to be uncomfortably sensitive over their present plunge into insolvency.

— On the 24th inst., the first train for Manitoba started from the capital. The train leaving Brockville was made up into two specials, bound for the great Northwest. Ottawa furnished 14 freight cars and 3 passenger cars; Aultsville, 4 freight and 1 passenger car; Manotick, 1 freight car; and Brockville, 5 freight and 2 passenger cars. In addition to this two baggage cars were furnished, which will make two trains of 16 cars each. Some of the best men of the Ottawa Valley, says the *Free Press*, have pulled up stakes and are going to plant themselves in the Northwest country, and others are preparing to follow suit. The party will consist of about 250 persons, who take with them a large amount of freight. A large number of persons have also gone from Smith's Falls, Carleton Place, Perth and other places.

Many go to Manitoba, some to Dakota and Minnesota.

— Mr. Wm. Thompson, ex-Mayor of Bowmanville, president of the Reform Association and Official Assignee for West Durham, mysteriously left for parts unknown a short time ago. He was obliged to do this in order to avoid the Sheriff, who had an attachment against him, to be executed, in the Templeton Insolvency matter. He is also a defaulter in other estates, to a large amount, so that his return is not at all a probable event. His sureties, too, are said to be men of straw, and, consequently, the creditors may blame themselves for any loss which they may sustain; for, as against the dishonest acts of an Assignee in Insolvency, creditors have generally the power to guard themselves, and if they fail to do so in such cases, they should blame themselves only and not the Insolvent Act of 1875.

— The franking privilege is subject to as many abuses as ever, if we may judge from the number of business circulars as well as letters being sent all over the country by persons who have no right whatever to make the country pay their postage for them. The latest business circular is issued by somebody, who, regardless of postage, has evidently taken up an old Montreal Directory, if we may judge by the old addresses on the envelopes, which bear the circular seal of the House of Commons with the date March 27th, and the round hand signature of "A. Patrick" stamped on the opposite corner. Why not supply the different departments and the members of both Houses with postage stamps and put an end to the petty corruption of the franking system for good? It might be interesting to know also whether the circulars are not being printed at the public expense.

— One of the latest remarkable inventions is an air-pump for loading or unloading grain.

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J. H. BOTTERELL & CO. VALIER STREET, QUEBEC, BOOT AND SHOE MANUFACTURERS, (WHOLESALE.)

Always on hand a full and complete stock at reasonable prices.
Orders by Mail will be carefully selected and promptly shipped.

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S. H. MAY & COMPY,

IMPORTERS OF

PAINTERS SUPPLIES

of every description, including

Leads, Oils, Varnishes, etc., etc.,

MONTREAL.

The test made in Toledo lately showed that the grain could be lifted over fifty feet from the ground, not being at all confined to the height at which air will sustain a column of water. The *Blade*, after describing the experiment, says the economy of power and the rapidity of transit of the grain are, of course, problematical. But many of the great advantages of the arrangement are apparent. Among these is the capacity for discharging several cars or vessels at the same time by making the supply-pipes fork into several pipes leading to the different lots of grain. Then the expense of shoveling the grain up to the leg of the elevator, as under the present system, is saved. This amounted to \$3.50 per 1,000 bushels in Buffalo last season—\$150 to \$200, say, for a large schooner.

— A despatch from Ottawa on Wednesday says it is rumoured that the negotiations, which have been going on for sometime, for the leasing of the Quebec, Montreal, Ottawa & Occidental Railway to a syndicate was finally brought to a close last evening. It is understood that the lessees are the Hon. Thos. McCreery, Hon. Peter Mitchell, C. Ovide Perrault, Senator J. B. Thibaudeau and Mr. J. G. Ross, of Quebec.

— The wine trade is somewhat exercised over the failure of Moïse Paquet, of this city, saloon and store keeper. His liabilities are about \$19,000, and nearly all the leading firms are interested. There is some intimation that criminal proceedings will be instituted. It is stated that the stock on hand is mysteriously low. Why some persons are allowed bonded warehouses on their premises is no less mysterious.

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Iron and Hardware Merchants and
Manufacturers. All descriptions of
SHELF AND HEAVY HARDWARE.

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MONTREAL AXE WORKS,
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SKATES

Agents for the sale of Messrs. Barney, & Berry's celebrated Skates. Invite the attention of dealers to their stock and prices for the present season.

Illustrated Catalogues and prices or samples forwarded on application.

Order early.

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Strict attention given to all business, and instructions regarding consignments carefully attended to.

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Bank of Montreal, Brockville.
Sir Hugh Allan, Montreal.
Andrew Allan, Esq., Montreal.
George Stephen, Esq., Montreal.
James A. Grahame, Esq., H.B. Co., Montreal.
Hon. Don. A. Smith, M.P., Montreal.
W. W. Ogilvie, Esq., Montreal.

EDWARD ADAMS & CO.

WHOLESALE GROCERS

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Teas, Sugars, Tobaccos, Wines & Spirits

DUNDAS STREET,

LONDON, ONT.

— The Montreal Herald, commenting on a letter of Mr. Hickson, general manager of the Grand Trunk Railway, on the subject of the proposed Coteau Bridge, says "it must be a grave blunder on the part of the Commons of Canada to pass a Bill authorizing the construction of a bridge at the Coteau, which simply means a most ungenerous slap at the Grand Trunk, a great public enterprise which has contributed much to the prosperity of almost every important point of the Dominion. After an expenditure of \$150,000,000 on this road, it would seem the veriest ingratitude to attempt to change the course of our trade to the seaboard; and to build this bridge would not only injure the stock companies, but those built by public money."

— Lambert Brothers, furniture dealers, Halifax, N.S., have compromised with their creditors at 60 cents secured, and have resumed business with better prospects.

— W. C. Brennan & Co., Halifax, have obtained their discharge under deed of composition, and are now carrying on business as before.

Leading Wholesale Trade of Montreal

JOHN McARTHUR & SON,

Importers of and Dealers in

White Lead & Colors,

DRY AND GROUND IN OIL.

Varnishes, Oils, Window Glass, Star,
Diamond Star and Double Diamond Star Brands
English 16, 21 and 26 oz. Sheet.

Rolled, Rough and Polished Plate Glass.
Colored, Plain and Stained Enamelled Sheet
Glass.

Painters and Artists Materials.

Chemicals, Dye Stuffs.

Naval Stores, &c., &c., &c.

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MILLS & HUTCHISON,

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CHOICE AND ATTRACTIVE

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EXCEPTIONALLY GOOD VALUE.

Travellers now on the road.
Inspection invited from buyers visiting Montreal.

NOTICE.

Messrs. Dufresne & Mongenais beg to call particular attention to their large and varied stock of French goods, consisting of:

MARMALADE DEMIRABELLES.
MARMALADE DE FRAMBOISE.
GELEE DE GROSELLLES, &c., &c.
CASES FRENCH PICKLES.
CASES FRENCH PRUNES.
CASES FRENCH VINEGAR.
CASES FRENCH WINES.
CASES FRENCH LIQUEURS.

Also a very large stock of Havana and Bordeaux Cigars.

DUFRESNE & MONGENAIS

ROYAL TEA & COFFEE Warehouse

221 NOTRE DAME ST. MONTREAL.

— The number of insolvencies in Nova Scotia during the first three months of this year are larger than in any other previous year for the same period.

— A writ of attachment has been issued against Augustus Harris of Annapolis, N. S. Mr. Harris has carried on a large business in boots, shoes and leather, and it is said that he will be able to pay in full, but nothing definite is known as yet.

— The Bank of New Brunswick has declared a dividend of five per cent. for the half year.

— A new steambot to run on the Thames, and capable of accommodating 300 passengers, is being built at London the Less.

— The amended offer made by Messrs. W. & J. McLaren, boot and shoe manufacturers, of 40 cents in the dollar, unsecured still remains unaccepted. At a meeting held on Wednesday it was decided to postpone any decision for three weeks from date.

— There is a large exodus of the colored population going on from the Southern States

Leading Wholesale Trade of Toronto

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MANUFACTURERS,

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Blacking, Snow Blacking, Leather
Preserver, Harness Oil, Neats Foot
Oil, Glue, Ivory Black, Animal Char-
coal, Superphosphate, Bone Dust.

CHARLES RAYMOND,

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Lock-Stitch and Chain-Stitch

Sewing Machines,

To work by hand or foot Power

GUELPH, ONTARIO.

Guelph Steam Confectionery.

MASSIE, WEIR & BRYCE,

SUCCESSORS TO MASSIE & CAMPBELL,
Manufacturers and Wholesale Dealers in

**Biscuits, Confectionery
AND CIGARS.**

FANCY GOODS A SPECIALTY.

ALMA BLOCK,

GUELPH, ONTARIO.

to Kansas. Reduction in wages, owing to the low prices of cotton, is the chief cause, and it is probable that much scarcity of labor will be felt the present season. The movement seems to partake somewhat of the nature of a panic, and much distress is apprehended.

— A number of small dealers continue to avail themselves of the benefits afforded by the Insolvent Act, evidently under the impression that the proposed changes therein will make the whitewashing process more cumbersome and expensive. Relatives and others are pressed into service, while "ways that are dark and tricks that are vain" continue to make the angels weep.

— The creditors of E. Morrison & Co., Halifax, as has been already announced, have determined to bring an action against Messrs. T. & E. Kenny, for the amount of the alleged deficiency at the time they withdrew from partnership. Messrs. Kenny now claim that no liability of any kind attaches to them, even apart from the statute of limitations.

— The Quebec Gas Company have also agreed to reduce their price to \$2 per thousand nett from the 1st of May.

— The Decastro Syrup Co., of this city, which has been inoperative for some time past, is the nucleus around which it is proposed to form another sugar refinery. The names of prominent citizens are mentioned in connection therewith.

— The creditors of Joseph Conlon, omnibus proprietor, Halifax, agreed to accept 10 cents at the first meeting by a unanimous vote, as already stated. Subsequently, however, it is

Leading Wholesale Trade of Montreal.

Steel Co'y of Canada.
WORKS
LONDONDERRY,
NOVA SCOTIA.

THE SUBSCRIBERS offer for Sale the PRODUCTS of the above Works, consisting of

COKE PIG IRON, Nos. 1, 2 and 3.

BAR IRON, Assorted Sizes, "SIEMENS," AND **CUT TO SPECIAL LENGTHS IF REQUIRED.**
Do Do., "SIEMENS BEST,"
The above Iron is of VERY SUPERIOR QUALITY, being entirely made from Hematite Ore.

Gillespie, Moffatt & Co.,
12 St. Sacramento Street, Montreal,
AGENTS,
Steel Co'y of Canada.

SPRING SEASON, 1879.

Ostrich and Vulture Feathers

The Stock of Feathers is now complete in every Department.

GRAND OPENING DAY, MARCH 1st.
J. H. LEBLANC,
547 Craig St., Montreal.

S. H. & A. S. EWING
MONTREAL
COFFEE & SPICE
STEAM MILLS,
57 St. James Street.

said, it was discovered that this was done under a misapprehension, and it is not improbable that the creditors will reconsider their action even though it be found necessary to close up the business.

—Our Halifax correspondents write that there are no definite prospects of a sugar refinery being built in that city at present, although the new tariff affords such ample protection for the refining interest. The West India trade, however, is looking up, on account of the improvement in the fish market in those islands.

—It may be superfluous to notify the mercantile community, especially in the west, that the JOURNAL OF COMMERCE has no connection whatever with any other so-called commercial paper, whether regularly or irregularly issued, no matter whether edited at large and printed in this city, or otherwise.

—The Redpath Sugar Refinery in this city

Leading Wholesale Trade of Montreal.

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WHOLESALE DRUGGISTS
AND
MANUFACTURING CHEMISTS
MANUFACTURERS OF
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Iron, Tinplates, Galvanized Iron, Canada Plates, Zinc, Ingot Tin and Copper, Pig & Sheet Lead, Window Glass, Dry Red and White Lead, &c.

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of Lewisburg University. With steelplate likeness of Irving. Price \$1.00.

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BOURGEAU, LIFFITON & CO.,
PROPRIETORS
COFFEE & SPICE
STEAM MILLS,
43 COLLEGE Street, cor. ST. HENRY.
MONTREAL

Batty's Nabob Pickles.
(Sole Agents:)
C. H. BINKS & CO.
MONTREAL.

is expected to be in operation in a few days, and the citizens are preparing for an appropriate celebration of the event. Sixteen carloads of raw material and machinery &c. for the Sugar Refinery arrived in this city, via the Delaware and Hudson River Railroad, last Monday.

—A writ of attachment was issued the 26th ult. against Samuel C. Vance, of Port Hope, at the instance of McFarland & McPherson. The liabilities as given by himself are \$3,000

Leading Wholesale Trade of Montreal.

JAMES GUEST,
COMMISSION MERCHANT
AND GENERAL AGENT,
No. 21 ST. JOHN ST., MONTREAL,
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Jules Duret & Co., Cognac, (Vine Grower's Co.)
Jules Bellerie, (Cognac.)
J. H. Henkes, Delfstaven, Holland Gin, best Pale "Prize Medal."
Canada Vine Grower's Association of Ontario, (Brandies, Wines, &c.)
Wheeler & Co., Belfast, (Ginger Ales, &c.)
E. Johnson & Co., Liverpool, (Export Bottlers, Guinness' Stout, and Bass' Ales, &c.)
Manuel Cardenosa & Co., (Barcelona and Tarragona Spanish Ports.)
Roig Ponseti & Co., (Barcelona and Tarragona Spanish Ports.)
C. Schuyt De Wachter, Cotte, (Sherries, &c.)
George Roe & Co., Dublin, (Celebrated Old Irish Whiskies.)
C. & D. Gray's Far-famed Loch Katrine, Scotch Whiskies.
Bollinger's Champagne, Special Brands of Champagne and Moselle.
Alphonse Chammette & Co., Chateau Pernaud, Bordeaux (Sauternes, &c.)
C. Clarke & Co., Bonicieux, (Clarets, Prunes, &c.)
Jamieson and Duncanson, Rums.
Geo. Randall & Co., Waterloo, Ontario, Distillers, (Whiskies, &c.)
Banagher Whiskey Distillery, Limited
(Old Irish Whiskies.)
The advertiser has been appointed agent for celebrated HENKES Gin for Quebec, Ontario Newfoundland.

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BROWN, TAYLOR & CO.,
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DRY GOODS
WHOLESALE.

162 MCGILL ST., MONTREAL;
SPRING STOCK now Complete.
AMERICAN GOODS a Speciality.
ORDERS PROMPTLY EXECUTED.
JOHN STEVENSON BROWN. INNES M. TAYLOR

containing one claim in favor of his sisters for \$3,000, borrowed money. His assets are estimated at \$1,650, consisting of stock, \$1,400, and book debts \$250. His habits lately have been of a character not quite consistent with strict attention to business. An offer of 40 cents on the dollar made previous to assigning was refused. A meeting of creditors will be held the 16th inst.

H. SUGDEN EVANS & CO.

(Late EVANS, MERCER & Co.)

WHOLESALE DRUGGISTS

MANUFACTURING

Pharmaceutical Chemists,

41 to 43 ST. JEAN BAPTISTE ST.,

MONTREAL.EVANS, SONS & Co., EVANS, LESOHER & EVANS,
Liverpool, Eng. London, Eng.**WILLIAM DARLING & CO.,**

IMPORTERS OF

*Metals, Hardware, Glass, Mirror Plates**Hair Seating, Carriage**Makers' Trimmings and Curled Hair.*Agents for Messrs. Chas. Ebbinghaus & Sons, Manu-
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MONTREAL.1879. **READY** 1879.

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SPRING TRADE.

OUR STOCK OF DRY GOODS IS NOW

COMPLETE

IN EVERY DEPARTMENT.

T. JAMES CLAXTON & CO.

No. 39 St. Joseph Street, Montreal.

The Journal of Commerce

FINANCE AND INSURANCE REVIEW.

MONTREAL, APRIL 4, 1879.

THE TARIFF CONTROVERSY.

The all-absorbing question continues to be the tariff, and, as is to be expected, the organs of the Parliamentary Opposition are doing all in their power to create dissatisfaction, not only in Canada, but in Great Britain and the United States. They have one powerful argument to serve their cause, and that is the increased duties on various articles, but it is one that is scarcely fair. It cannot be denied that the Finance Minister requires additional revenue, and no attempt has been made, so far as we have been able to perceive, to dispute the amount which he has stated to be necessary, viz., \$2,200,000. It may be that the Opposition are in possession of some secret by which they can obtain this large sum without imposing additional taxes on the people, and, being out of office at present, they are of course entitled to say we will not acquaint you with our policy until we are restored to power. It is to be hoped that there is

intelligence enough in the people of Canada to enable them to arrive at the conclusion, that the credit of the country must be maintained, and that, in order to maintain it, additional taxes must be imposed on the people, and this, of course, means increased burthens.

We are by no means of opinion that the tariff is perfect, indeed if it satisfied every one, even the members of the Government themselves, it would be much to be wondered at. The fair way of dealing with it is to examine the items in detail, and to ascertain whether it is open, and to what extent, to the charge of its being indirectly burthensome to the masses of the people. We propose first to deal with the losses of revenue which amount to \$453,000 on sugar, tea and molasses. On the last-named article there is a remission of duty to the extent of \$100,000, and on tea to the extent of \$90,000. To the reduction on molasses no exception could have been taken, had the Minister been in a position to relieve the people from taxes, and the same remark applies to tea. Many will think that the present is not a suitable time to remit taxes, but, apart from the ordinary duty on tea, there is a question whether, in justice to Canadian merchants, the United States can be permitted to discriminate against them in her duties. Even if the result should be a small indirect tax, public opinion will sustain the Government in its policy on this question.

The sugar question is a very large one, and the possible indirect taxation may be larger. That the United States bounty system has led to gigantic frauds is the opinion of those in the United States who have had a good opportunity of judging, and public opinion will sustain the Government in placing the *ad valorem* duty on the long price. It cannot be denied that the effect of what is only a measure of justice to Canadian refiners will be to increase the price of sugar to the consumer, possibly to the extent of the estimated loss of revenue, which is about $\frac{1}{2}$ of a cent per lb.

After allowing for the losses on sugar, tea and molasses, and \$100,000 for drawbacks, which will probably be chiefly on ships, the revenue required will be \$2,642,000. Of this amount it is proposed to raise by what may be considered strictly revenue duties \$990,000 on the following articles:

On unenumerated goods, by an increase of duty from $17\frac{1}{2}$ to 20 per cent.....	750,000
On wines and spirits, customs and excise.....	210,000
On dried fruits.....	30,000
	<hr/>
	\$990,000

The estimated duty on coal is.....	\$275,000
On breadstuffs.....	250,000
On lard, hams, and bacon.....	25,000
	<hr/>
	\$550,000

The duties on the foregoing articles may be considered in a great degree as retaliatory. They affect our trade with England very slightly, as we do not import agricultural products from England, and only about $12\frac{1}{2}$ per cent of our coal. The next items of the tariff which demand consideration are those which have been hitherto on the free list or at exceptionally low duties. Of these pig iron is chiefly important, as a duty upon it renders it almost necessary to increase the duties on all classes of iron manufacture, including hardware. The estimate of revenue from pig iron, iron bars and bolts, hardware, locomotives, nails, &c., is \$390,000. The duties on cottons and woollens have been so regulated that they will bear very lightly on English goods, which will come in chiefly under the 20 per cent duty. These duties are, it must be admitted, protective in their character, as the articles are manufactured in Canada, but there is no reason to apprehend any serious indirect taxation, as there is already competition enough to supply all the local demands. The principal cause of the very general demand for the repeal or amendment of the insolvency law has been the facility with which compositions have been arranged between insolvents and their creditors, under which the former have obtained possession of their stocks in trade at nominal prices and have thus been able to compete with their neighbors who have had to pay in full for their goods. During the period of depression which has existed now for some years Canada has been what has been termed the "sacrifice market" for the United States, and goods have been poured in upon us at prices with which our manufacturers have been unable to compete. The practical effect has been very similar to that which has been produced by our own insolvent laws. The following items, giving an aggregate revenue of \$566,000 may be considered strictly protective in their character:—

Cottons.....	\$100,000
Woollens.....	180,000
Silks.....	150,000
Agricultural implements.....	25,000
Glassware.....	24,000
Sundries.....	87,000
	<hr/>
	\$566,000

There have been some changes since the introduction of the resolutions, and it is far from improbable that there may be others before their final adoption. It is not difficult to find objections to parti-

cular items in the government proposition, but it would be found difficult for any one to obtain \$2,200,000 of additional revenue without exciting opposition.

GAS vs. ELECTRICITY.

Although it seems to be almost a certainty that the electric light will, at some period more or less remote, supersede gas for the illumination of large open spaces, public buildings, and for out-door illuminations generally, indeed wherever light on a large scale is required, it is another question as to its taking the place of gas for domestic and general purposes. The method of illumination by electricity is surrounded by many practical difficulties. The liability of the machinery to derangement at any moment, the defective character of the candles, the incessant variations of the illuminating power, want of diffusibility and means of storage, the constant care and attention the lights require, and the enormous cost of producing the light, all make its use for domestic purposes a great problem. On the other hand, there is in the public mind a strong prejudice against gas companies, whose dealings with their customers too often reflect the haughtiness of the monopoly they enjoy; had they been more popular, there would not have been such a shout of joy at the proposal to introduce the electric light. The gas meter reckoning in the darkness of the cellar enormous quantities of cubic feet of gas which nearly every householder, at least once a month, pronounces to be positive falsehood, and whose figures must be accepted under penalty of seeing the supply cut off, is the cause of much recrimination. The instrument is the property of the Company, is adjusted by the Company, its registering is law, and any complaint against its working is visited upon the complainer with trouble and expense. Against lack of pressure, compelling one to grope about in his house, in the sort of light which Milton described as enough "to make darkness visible;" against too much pressure, causing escape of unburnt gas, flickering, jumping, or whistling; against noxious smells in the combustion of unpurified gas, there is no redress. No wonder that the public should have welcomed the idea of a new illuminating power, that does not bring with it risk of explosion, nor bad smell; that does not heat or vitiate the air of the rooms, but gives a vastly superior light.

The necessity for improving all gas apparatus, and for cheapening its production, has been felt by the gas com-

panies. Many have already intimated their intention to become their own gas-fitters, and propose to supply stoves for heating, &c. Between petroleum oil and electric light competition, it is to be hoped that gas companies will have a sharp eye to all new inventions, and not ignore the fact that the appliances for the consumption of gas are capable of great improvement. Reduction in price is already taking place. The Hartford, Conn., Gas Company has reduced the price of gas to \$2 per 1,000 cubic feet, and the Lowell Gas Company has gone still lower, and announce a reduction to \$1.80 after April 1st. In this city, after the 1st of May, gas is to be reduced to \$2 per 1,000 feet, and yet, compared with Europe, this reduction is not enough. The price of gas in London, England, is 3s. 6d. In the country, the average is 6s. 6d., and in the large cities about 5 shillings. In Paris, far from coal fields, the price per 1,000 cubic feet is \$1.38, and, as it will be shown, the city itself derives a large income on the price paid to the gas company.

It is not generally known that the residual products in gas making, consisting of cooke, breeze, tar and ammoniacal liquor, realize to the companies a return equal to a third of the amount received from the sale of gas. The following table will give a clear idea of the value of residuals produced by the various London Companies during 1876, as compared with the cost of coal consumed.

Net proceeds of residuals per cent. on price of coals:

Gas Light Co.....	48.1 p. c.
Imperial Co.....	51.4 "
Independent.....	61.0 "
Commercial.....	54.7 "
Ratcliff.....	77.0 "
London.....	60.5 "
Phoenix.....	48.5 "
S. Metropolitan.....	68.5 "
Surrey Cons.....	60.5 "

Paris, 1877, coal purchased...frs. 20,485,737
Sale of residuals.....frs. 17,138,772

These telling figures show that, were the consumption of gas to experience a material decrease, the various products now sold at low prices as residuals, being necessities to many staple manufacturers, would still be required, and the companies could ask and obtain much higher prices for what would then become the products of a distinct and special form of industry.

The scare that prompted many stockholders in various gas companies to sacrifice their property was certainly unreasonable. The severe tests to which electric light has been submitted in Paris and in

London have demonstrated that, under the most economical processes, electric light costs two and three-fifths times that of gas of equal illuminating intensity. The reduction in the price of gas, the many improvements taking place in gas apparatus, and in the manipulation and sale of the by-products of gas making, as ammoniacal salts, liquid hydrocarbons, &c., warrant the belief that confidence may be maintained in the solidity of gas stock investments.

The statement of the Parisian Gas Company may be of some interest to stockholders in kindred companies, and also to cities that may regret having been too ready in granting charters. The expenses of the Paris company for the year 1877 amount to 40,076,567 francs, including 4,505,783 francs paid for city and State taxes. The receipts amount to 69,103,784 francs, composed of 48,205,805 francs for sale of gas, 191,197,228 cubic meters (1 metre being equal to 35.31 cubic feet), and, as already said, 17,138,772 francs for residuals. The profits for the year 1877 are 29,100,000 francs. According to the charter a dividend of 5 per cent. on the shares, amounting to 12,400,000 francs is first put aside, and the balance, 16,700,000 francs, is divided equally between the stockholders and the city. The city of Paris is in consequence, after having received taxes and dues, the receiver of \$1,670,000 as her share in the profits of the sale of gas. No wonder the shares of the company of a par value of 500 francs are held to-day at 1450 francs, in spite of Edison's immediate prospective success.

NATIONAL CURRENCY.

We have prefixed to these remarks the designation given to a proposed inconvertible paper currency, which we deeply regret to find some of the supporters of Sir John Macdonald's Administration are making efforts to establish. It appears that the Hon. Isaac Buchanan, who has for many years employed his influence in favor of such a currency, has addressed a letter to Mr. Robertson, M.P. for Hamilton, recommending what he rather absurdly designates as "the principle of the postage stamp," but which principle is as different from what Mr. Buchanan recommends as it is possible to conceive. The principle of the postage stamp is that, for convenience sake, instead of paying the postage tax in money, stamps are sold for money, and, when used, immediately cancelled. If that principle were adopted in the case of revenue duties, notes would be paid for at a sub-treasury in paper convertible into gold, then handed

to the collectors of the customs or excise revenue, and immediately cancelled. This is widely different from Mr. Buchanan's scheme, and it is therefore most dishonest to describe it as "the principle of the postage stamp." The intention is that the Government should be paid twice over for all duties of customs or excise. The avowed object is to enable the Government to issue an inconvertible paper currency for the purpose of prosecuting public works and settling the North West. In the very worst times in the United States the Government was wise enough, even when flooding the country with that description of currency which Mr. Buchanan desires to introduce into Canada, to require the customs duties to be paid in gold, so as to obtain the means of discharging the national obligations in the only currency that the public creditors will accept. Our currency doctors are more reckless even than the United States. They are prepared, to use a cant expression of our neighbors south of the lines, "to go the whole hog," and to declare the Dominion bankrupt, and this at the very time that the United States has resumed specie payments. It is truly deplorable to have to acknowledge that there are members of the Canadian Parliament so grossly ignorant of all the principles on which a sound currency is based as to lend their countenance to this mad scheme of Mr. Buchanan. We confess that we do not view this movement without some alarm. Under the designation of "fiat money," it was at one time feared that a similar currency would be forced into circulation in the United States, but the good sense of the people crushed the schemers, as we sincerely hope they will be crushed in Canada. This is not a time when the public credit can be trifled with, and if the least suspicion were to be entertained in England that the Parliament of Canada contemplated an issue of inconvertible paper money, the credit of the Dominion would be irretrievably destroyed.

The promoters of this monstrous scheme are professed supporters of the present Administration, and no time ought to be lost in obtaining from the Government a distinct repudiation of any sympathy with such opinions as those which Mr. Robertson and Mr. Wallace are endeavoring to spread among their political associates. The proposal can be described in no more fitting terms than as a gigantic swindle. The practical effect would be to enable every debtor to swindle his creditors to whatever amount might be the difference in value between gold and the so-styled national currency. It is true

that the scheme just published in detail, provides that existing debts are to be paid in an equivalent to gold, but it would be wholly unpracticable to give effect to such a suggestion. As, under the proposed scheme, the issue would be gradual, no man could tell from day to day what would be the value of the currency in which he would be paid either for his labor, or for his goods, or for the debts due to him. And what is the pretext for this proposal of Mr. Buchanan? Is the Government unable to meet its obligations? Is there the slightest ground existing for national repudiation? Not the slightest. The object is to give the Government twenty millions of dollars for public works and the settlement of the North West. We are not aware that the credit of the Government has fallen so low that it is unable to borrow whatever it may require on satisfactory terms, and, if there is a superfluity of money in Canada, there is no difficulty in obtaining Government 5 per cent. bonds for any amount that investors in such securities may desire. The effect of making the "fiat money" redeemable in what these ignorant currency quacks by a stupid misnomer term "consols," evidently not knowing the meaning of that term, would be to raise a forced loan from the people. What do our artisans and laborers, our tradesmen and merchants, want with 4 per cent. Government bonds?

As to the scheme of placing the chartered banks on the footing of the National banks of the United States, it must be obvious that its practical effect would be to force them to invest in Government securities to the extent of their present circulation, which they could only do by calling in something approaching to twenty millions of dollars from their customers. This would be burning the candle at both ends with a vengeance. These national currency swindlers have hitherto been treated with silent contempt, but when they actually propound their schemes at the seat of Government, and within the walls of Parliament, it is high time that some distinct assurance should be elicited from the Government that it will lend no countenance whatever to a scheme which is fraught with ruin to the country.

THE UNITED STATES PRESS ON THE TARIFF.

It ought not to cause any surprise that the United States journals are disposed to criticize the new tariff with some severity, for most assuredly it is calculated to check imports from that country. It has, how-

ever, had the effect of eliciting opinions from influential journals favorable to reciprocity. Mr. Tilley's principle "is so sound that we ought not to be captious about methods" is an admission that we confess we scarcely expected, but the adoption by Canada of a retaliatory policy wounds the *amour propre* of our neighbors, and, however disposed to reciprocate, as we are told is proved by the bill recently pending before Congress, they will not submit to threats. We can afford to smile at the complaints of our neighbors regarding retaliation, and also at their anticipation that the new tariff will lead to complications between England and Canada. Practically it will be found that there will be little, if any, disturbance in the trade with England. Even with the much higher duties imposed by the United States it has been found impracticable to exclude English manufactures from that country, and there is no probability that, with the very slight increase in the duty on the bulk of the imports from the United Kingdom any material diminution of trade will result from the tariff. It is notorious that for several years past the United States has succeeded in diverting the trade in several descriptions of the cheaper fabrics from England, and these are the kind of goods which Canada may manufacture at home.

Those journals which are rejoicing in the prospect of a serious misunderstanding between Canada and England on the subject of this tariff, consequent on an Imperial veto on the Act, may rest assured that they are laboring under a complete delusion. Nothing can be more satisfactory than the utterances of the responsible Ministers of the Crown in England in reply to the complaints of those members of the Imperial Parliament who conceive that Canada is bound to frame her fiscal policy in accordance with public opinion in England, and not with that in Canada.

OUR INLAND MARINE.

It has repeatedly occurred to us that one of the greatest anomalies in our legislature is the absence of any Act connected with our inland marine navigation enforcing a necessary qualification for those entrusted with the charge of our lake vessels and steamers. In other words, neither captains nor mates are required to hold any certificate of competency, and consequently there is nothing to prevent owners—if so minded—placing in command of their boat any pedlar or blacksmith who does not know the difference

between the "fore top sail yard" and the "spanker boom," and whose ideas of a gale of wind upon a lee shore are, to say the least, extremely hazy. That such a state of things exists does not reflect much credit upon those who have framed our laws, and, while the lives of our people are endangered in this manner, the ignorant captain—if he have the right to such a name—is not made to feel the sense of his responsibility, inasmuch as he has no dread of the removal or suspension of a certificate as is the case under the "Merchants Shipping Act" of England.

It is high time that our Dominion Government passed an Act similar to that just named, not only on the score of humanity but of political economy, for, although it may be argued that, if a steamer or vessel be wrecked, the insurance companies will pay the damage, yet it is an undoubted fact that every wreck, as well as every fire, represents an absolute loss of a certain amount of wealth to the country.

As already suggested, there should be a Marine Board established which could examine and grant the necessary certificates to both captains and mates, and who could also annul or temporarily suspend such certificates if any subsequent act of the holder thereof proved him unworthy. We should thus have the greatest possible security for the said officers acting to the best of their ability in discharge of their duties, for both their honor and livelihood would be at stake.

We are likewise of opinion that there ought to be some sort of Government surveyor who could decide whether a ship, from overloading or other cause, is unseaworthy, if we can use the term in referring to our lakes. This is already the case in England, thanks to Mr. Plimssoll, and if we justly smile at the obstinate sluggishness with which the Mother Country adopts any of our improvements let us take care that she cannot retort "tu quoque" upon us in the matter before us.

Finally we are of opinion that something should be done to provide some sort of certificate of qualification for an average adjuster, as at present any self-appointed person thinks he is perfectly competent to act in that capacity, and consequently there are occasionally some of the most absurd adjustments of general average made that it is possible to conceive. Many seem to fall into the same error respecting an average adjuster as about a fire underwriter, and imagine that there is no particular knowledge or experience needed, and the result is as we have just stated.

THE BOUNDARY QUESTION.

Since our notice of the discussion in the House of Commons on Mr. Dawson's motion for the various documents relating to the boundary question we have had an opportunity of reading the Hansard report of the Hon. Wm. McDougall's speech. Referring to the award, he stated that the arbitrators had assumed that the boundary on the east ran to Hudson's Bay. "He did not think there was any authority for that. It was convenient, looked well upon a map, and they had found 'in some communication between the Imperial Government and their officers in this country' the words 'to the boundary of Hudson's Bay.'" He proceeded to state that when in England he had become satisfied that the expression was "a mere clerical error in the copies of the original report of the Attorney General," and added that "no one could use that word 'boundary' in describing the shores of a bay." He added that "it was upon that slight circumstance the commissioners assumed they had an authority to run the Eastern boundary to Hudson's Bay 'instead of the boundary of the Hudson's Bay territory, and having got there it was necessary to get away from it.'" Mr. Macdougall has done but scant justice to the arbitrators in his statement of the case. The Act of 1791 recites that His Majesty has signified his intention to divide the old Province, but makes no reference to boundaries. The first commission to Lord Dorchester defines the boundary between Upper and Lower Canada as follows: "From the head of Lake Temiscaming by a line drawn due north 'until it strikes the boundary of Hudson's Bay.'" We submit that this commission from the Crown dividing the Province is not adequately described by the expression "some communication between the Imperial Government and their officers in this country." But Mr. McDougall should, in justice to the arbitrators, have noticed that, after what he terms "a clerical error" had been repeated in a great number of other commissions to the successors of Lord Dorchester, Lord Durham's commission in 1838 had the words "until it strikes the shore of Hudson's Bay." The same expression was used in Lord Sydenham's commission. The reasonable inference is that if the first definition was "a clerical error," the second was what was really intended. At all events the arbitrators did not arrive at their conclusion "upon the slight circumstance" of a clerical error in some communication between the Imperial Government and their officers in

Canada, but upon the clear and distinct definition of the boundary in the Royal commissions, the last of which removed all doubt as to the meaning to be attached to the rather vague expression in the first.

ANOTHER BOOT AND SHOE, INFIRMITY.

The Reverend Robert Hall, of pleasant memory, had among his parishioners a sickly, querulous old mortal who was continually troubling him, not with a recital of his spiritual wants, but his physical ailments. On one occasion after an interval of more than usual length, he began by saying: "Ah! Mr. Hall, you have—never—been to see me—sir, I've—I've been very ill. I've been—at Death's door—Mr. Hall." "Why didn't you step in, sir? Why didn't you step in?" replied the clergyman. It had been better for the trade if the firm named above had on one of the early occasions of their several troubles concluded to step in, or step out for good, and taken to some other calling, even such occupation as that pursued at present by Mr. Joseph Woodley in the Great West, rather than have continued to spread disaster for so many years, to the greater ultimate injury of their creditors. Some of these, who, rather than let them go under, assisted them from time to time in obtaining settlements, in the expectation that they might profit by experience, and that if they succeeded they would prove valuable customers in time, are partly to blame also.

The low rate of wages for factory hands in Montreal and Quebec has long given the boot and shoe trade in these cities a preponderating advantage over other distributing and manufacturing centres in the Dominion, and, notwithstanding the great increase in the number of factories, there appears to have been little if any over-production. But this is chiefly due to the modern advance in labor-saving machinery, which enables each firm to manufacture almost fast enough to supply orders even in the busy seasons, generally avoiding the necessity of keeping heavy stocks on hand. It is a matter for wonder, however, that the growth of this trade has been so rapid and successful, when we take into consideration the number of incapables who have entered into the business; one man understands how to manufacture, but has no business management; a second has general business ability, but does not excel in manufacture; a third has neither one nor the other, but he perceives other men make money in it, and he does not see any reason why he should not make money also. Messrs. Woodley

appear to have had little capacity for anything but periodical weaknesses. It is now some twenty-eight years since they were doing a small retail business in the city of Quebec. During that time they have been at death's door five different times, and been obliged to call in the assistance of their creditors. Ten years after they were doing a little in the wholesale also, besides running a tannery in Oakville, where James resided; a boot and shoe store in Hamilton, where Samuel lived, and an establishment in Ottawa, which last, however, was soon closed. In 1864 they had branched out considerably into wholesale business, as well as tanning, the brothers being partners all round. On the 15th of March, of that year, the first failure took place, with liabilities of \$75,000 to \$100,000, and J. & J. Woodley, of Quebec, after some negotiation, arranged a settlement on the basis of 3s. 9d. in the £, payable in 3, 6, 9 and 12 months. The cause of the failure was attributed to tannery operations, they having been endorsers to the amount of \$20,000.

Pending their discharge, they (James and Joseph) resumed under the name of Samuel Woodley, branched out largely and got into credit. In 1874, the style was changed to J. & J. Woodley, and on 22nd of June the following year they suspended a second time with very large liabilities, but arranged immediately, without taking advantage of the Act, at 62½ cents on the dollar, at 3, 6, 9 and 12 months, unsecured, leaving a nominal surplus, chiefly in machinery and property, of \$90,000. On the strength of this settlement new credit was obtained, and the business resumed on an extended scale. The dividend was duly paid. Early in 1877, Mr. Joseph Woodley left the firm, built a factory at St. Roch's (the lower town), representing that he had taken out \$40,000 as his share. The periodical fits peculiar to the firm did not desert Joseph while alone, and his career came to a stop in ten months. His estate has thus far paid only 20 cents on the dollar, and little more is expected. By this time Joseph had the sense to know that he was beaten; *he went west*, and having been somewhat of a gardener in Quebec, is now supposed to be turning his experience in that way to account by cultivating mushrooms in Manitoba.

James still held on with the factory in the St. John Gate suburbs, having associated with him his son James under the old style, until February, 1878, when another disastrous failure took place, and through the preponderating influence of the Quebec creditors, another unsecured settlement of 33½ cents on the

dollar, at 3, 6, 9 and 12 months, was effected. This time, however, their credit was sadly impaired, and they could buy only on short time, which resulted in a chronic state of impecuniosity. Efforts were made to work along through means of a Toronto firm, which, although having a good record, was not possessed of sufficient capital for the business. They bought about \$40,000 worth of goods from the Woodleys about six months previous to the former failure, with the understanding that that amount was to be "turned over," besides giving them overdrafts of about \$10,000. The Woodleys drew upon their Toronto friends whenever they pleased, until the total amounted to \$48,000. This paper was extended by the banks in Toronto and Quebec, and John Turner & Co. lost credit thereby, but the amount was gradually wiped out until just before the recent failure of the Woodleys when it had been reduced to \$19,000. A quiet settlement was attempted to avoid the exposure of the accommodation paper to the Woodleys; but the impecuniosity of the latter firm would not allow of any delay; the Toronto firm was driven to the wall, and the Woodleys followed after having paid the last instalment of the settlement of 1878 through the assistance of two prominent leather houses in this city, one of whom, Mr. Alex. Seath, suspended the 22nd ult. As an instance of the mischief done to one firm by the series of Woodley failures, the following were the sums due by them at each period to Alex. Seath:—

	1875.	1878.	1879.
J. & J. Woodley...	\$23,500	\$12,000	\$21,500
Joseph Woodley.....	13,000	.....	.....

Mr. Seath was not in business in 1864, at the time of the first failure of the Woodleys or no doubt he would have come in for a further share of their favors.

The Woodleys have always done a large business; for some years it has exceeded half a million dollars per annum, and there was naturally a large degree of local pride aroused. They employed over a thousand hands, and it was certainly to the interest of the citizens that they should be supported. But their position in the trade appears to have been as a sort of supply depot for Western wholesale houses, who in this way often obtained goods at less than cost, and certainly always cheaper than they could manufacture them at home. Thus the money lost by Montreal leather houses found its way into the pockets of Western manufacturers. That the Woodleys have been liberally supported there is no doubt, but their creditors and the trade generally now concede that the

late failure ought to be the end of such a gigantic infirmity, and it is not improbable that the last has been heard of a firm, the history of which has been productive of such fearful loss and disaster.

MANITOBA.

As numbers of persons from all parts of the Dominion are about to take up their residence in the Prairie Province, a word or two to those who chose a mercantile life may not be amiss. The number of traders gone west is out of all proportion to the number of possible customers. What the country wants is a larger farming population, and for these there need be no failure. Business is overdone in Winnipeg, although there is an impression to the contrary, fostered by landlords whose object is to get higher rents or maintain the present high rates. A few cases have arisen where fresh stocks have lain unhoused for weeks, owing to the scarcity of stores to rent, and relief has been obtained at last only by buying out a saloon or some such business. Rents must come down in time, but, as long as landlords and property owners continue to spread reports broadcast as to the so-called splendid openings existing in Winnipeg for further business enterprises, so long will rents be maintained at exorbitant figures, and the expenses of doing business, for want of sufficient other facilities also, be a serious drawback on profits. According as the outlying country becomes populated by industrious farmers, there will be further openings for business men at Winnipeg and other points, but for the present it is our duty to say that store-keeping is rather overdone there as well as in the East. The same remarks will apply to similar centres in the Northwestern States.

THE COAL DUTY.

The duty imposed on coal by the present tariff is evidently for revenue purposes rather than a protection to the miners of Nova Scotia against outside competitors. At the present rate, Nova Scotia coal cannot sell farther west than Kingston. A duty of seventy-five cents per ton would enable the mining companies to compete evenly at Toronto, and then it would be a question of quality, in which we should be obliged to excel in order to dispossess the Americans, who now hold the market. If it is the intention of the Government to protect this home product, which should give employment to a large number of hands, the duty should be advanced on bituminous coal to seventy-five cents per ton.

GLOBE MUTUAL LIFE INSURANCE COMPANY.

The reorganization of this company has been completed, placing its affairs in the hands of a directorate, to which the interests of the policy-holders, we should judge, can with safety be confided. The position of the Globe in the annals of life insurance is by no means an unimportant one, having disbursed to its policy-holders in the fifteen years of its existence a sum exceeding in the aggregate five and a half million dollars.

Its policy-holders at present number about eight thousand in all. We have always disclaimed any doubt as to the perfect solvency of this company, nor do we know that this question has ever been raised amid the series of attacks and prolonged examination to which it has been subjected, the result showing that, after making due allowance for depreciation, there remains about four million dollars in substantial assets, with a handsome surplus over its liabilities to policy-holders. The new Board as elected on the 24th ult. stands as follows:

John W. Barrow, a retired merchant of New York, president; Chas. G. Franklyn, of the Cunard Steamship Line; George Lorillard, retired merchant; Wm. Sturges, Director Home Fire and Atlantic Marine Insurance Company; Gouverneur Tillotson, barrister; Richard Cox, importer; Edmund W. Corlies, tea merchant; Appleton Sturges, shipping merchant; J. O. Kernochan, Westminster Hotel; John Stewart, dry goods importer; John A. Hardenburgh, New York, Lake Erie and Western Railway Company; Henry Randel, wholesale jeweller; E. J. Donnell, cotton merchant; Chas. Seidler, Mayor of Jersey City.

A most important feature in this selection is the fact that the Board is entirely composed of policy-holders, and which, with the still more important fact that the stock originally held by the Freeman family, and which gave them such controlling powers, is now vested in the policy-holders as well. This we consider the greatest bulwark of safety which can guard the management of a Mutual Company, and by which it becomes in its truest sense the protector of its own interests.

At a subsequent meeting on the 29th inst. it was decided to fill the vacancy still remaining in the Board by a representative of the Canadian policy holders, and the name of the Hon. R. M. Wells, Speaker of the Ontario Legislature, having been submitted was unanimously accepted.

The Globe now becomes the only Amer-

ican Company having upon its directorate a resident Canadian, thereby evincing the desirability of conceding its patrons here a voice in the management of its affairs, a fact which will doubtless go a good way in re-establishing their confidence. The reorganization of the Company has of necessity, from the circumstances surrounding it, been under the immediate supervision of the Superintendent of Insurance, who with the Attorney-General of the State were present, and expressed their entire satisfaction with the selection of its officers. We heartily congratulate the Globe upon being able to eliminate from its management whatever elements of weakness it has hitherto possessed, and it is gratifying to know that the Company, instead of having to succumb under the ordeal from which it has so triumphantly emerged, is now to go on under such favorable auspices, for, judging from the prominent names of those comprising the new directorate, and who, by identifying themselves with the Company, in a measure stake their reputation upon its success, we cannot but predict for the Globe an era of prolonged usefulness and prosperity. We understand that Mr. C. Seton Lindsay remains as Secretary and Mr. J. D. Wells, General Manager for Canada.

BUSINESS CHANGES.

The more important business changes of the past week are as follows:—

Dissolutions:—Brown & Claggett, dry goods, Montreal, Brown & Co. continue; R. Robertson & Sons, St. John, N.B., R. Robertson, jun., continues; Holt & Maxwell, planing, St. John, N.B., H. Maxwell & Son continue; Anderson & Faulkner, music, Halifax; McHefley & Parker, tanners, Shubenacadie, N.S.; Vanuyck & Johnson, Welland, Ont., Ellsworth & Johnson continue.

Compromised:—M. White, dry goods, Brockville, at 60 cents; C. E. Burnham & Co., St. John, at 60 cents.

Offer to compromise:—W. E. Blanchard, fancy goods, St. John, at 50 cents; J. J. Scriven & Sons, bakers, Halifax; Watson Ellis, general store, Sheffield Mills, N.S.

Commencing or recently commenced:—G. B. Willett, general store, Baie Verte, N.B.; Claggett & Tait, dry goods, Montreal.

New co-partnership:—J. Gillespie & Co., wholesale hats and furs, Toronto, have admitted Chas. T. Mead as partner, new style Gillespie, Mead & Co.

Selling or sold out:—Thos. Culbert, dry goods, Brockville, to John Culbert.

—Death has been busy among our business men during the week. Among others we notice the death of Mr. John Plimsoil, at the age of 67; Mr. James Jack of the wholesale grocery house of James Jack, & Co., at the age of 49, and Mr. S. Jones Lyman, dealer in druggists' sundries, and brother of Mr. Theodore

Lyman, jeweler, at the age of 59. Mr. Jack had been in weak health for over two years past, and had tried in vain the benefits of a southern clime, whence he returned somewhat recruited about a year ago. Mr. Lyman's death proceeded from a recent cold which resulted in pneumonia. His many social and good qualities had long endeared him to a large circle of friends and acquaintances.

THE HOCHELAGA MUTUAL FIRE INSURANCE COMPANY held its second annual meeting on 18th instant, and the Directors' Report was very satisfactory. They seem to have continued to pursue the same extremely cautious policy in the selection of risks which has characterized their action since the establishment of the Company, and the result, as might have been expected, is that their losses for the year 1878 have been remarkably small. The assets of the Company are progressing steadily, and its business generally seems to be well kept in hand. We notice that Mr. J. K. Ward has been elected President for the ensuing year, and Mr. Michel Lefebvre has been re-elected Vice-President. Dr. G. P. Girdwood has been added to the number of the Directors.

ASSIGNMENTS.—ONTARIO.

W. J. Shaw & Co., Toronto.
A. T. Lewis, hardware, Toronto.
James Cowan, Brockville.
A. Garden, groceries, Thorold.
James Cowan, Brockville.
Jos. Baltzer, Berlin.
Carrier, Marshall & Co., wholesale jewellers, Toronto.
G. Mann, hardware, Ottawa.
Alex. Gray Small, Whitby.

PROVINCE OF QUEBEC.

N. Lambert, St. Joseph.
P. Terriault, undertaker, Sorel.
Chas. Boyle, hardware, Montreal.
John Boyle, hardware, Montreal.
Jos. Ricard, Montmagny.
N. H. Turcotte, Batiscan.
Alex. Seath, leather, Montreal.

WRITS OF ATTACHMENT.—ONTARIO.

John Maguire, Amherstburg.
James Thompson, Ottawa.
Wm. Taylor, Meaford.
G. A. Bateman, Sutton.
J. A. & W. McRae, Lindsay.
Jos. McGauvran, Plantagenet.
J. C. Watts, London.
Wm. Toole, Peterborough.
P. Hart, dry goods, Kingston.
The Zone & Euphemia Cheese Co., Chatham.
F. W. Rimer & Co., groceries, Toronto.
Lovell & Wigle, general store, Essex Centre.
Louis Barthel, Stratford.
Squire Ash, Brockville.
Jo. Goergen, Walkerton.
Jno. Wallace, Lindsay.
T. M. Davis, Chesley.
M. Jasper, Carrick.
V. S. Guildner, New Hamburg.
J. Black, Leamington.
Thos. A. Cook, Barrie.
P. McCann, Whitby.
F. Hoskin, carriages, Port Hope.
Geo. Grosch, Goderich.
F. Straith, miller, St. Catharines.
Wm. Calbeck, Owen Sound.

PROVINCE OF QUEBEC.

M. Desautels, carpenter, Montreal.
Mark Ellis, contractor, Bury.
C. Guindon, trader, Montreal.
Louis N. St. Pierre, West Shefford.
W. C. Mountain, jeweller, Montreal.
Geo. Sharman, contractor, Bury.
Jos. Bates, boots and shoes, Quebec.
Jos. Martel, groceries, Montreal.
Angus Baker, St. Nicholas.
Jos. Dion, shoes, St. Joseph de Levis.
D. C. Dagneau, Levis.

P. A. Murphy, Montreal.
Hardman Bros. & Co., leather belting, Montreal.

R. Duguay, Petit Pabos.
A. Lafortune, groceries, Montreal.
J. Jos. Poupart, groceries, Montreal.
G. Giroux, carter, Montreal.

PROVINCE OF NEW BRUNSWICK.

Wm. Tait, St. John.
A. Christie & Co., contractors, St. John.
R. A. Chapman, shipbuilder, Moncton.

PROVINCE OF NOVA SCOTIA.

E. A. Poole, Digby.
T. Cecconi, Halifax.
D. H. Rousefell, Kentville.
W. J. Nelson, general store, Lunenburg.

Correspondence.

AN HONEST STOREKEEPER'S COMPLAINT.

Bridgewater, N.S., March 27th, 1879.

To the Editor of the *Journal of Commerce*.

DEAR SIR,—Taking it for granted from the interest your paper takes in all matters relating to trade, I wish to give you a little information from this place, and ask a few questions. There is no place of the same size where more unblushing and scandalous failures have been made than here. We have men among us now who have made more out of their failures in one or two years than the honest dealer could have done in twenty. One man in connection with another buys out a hotel, runs it for a year or so, and bursts up,—result, a nice new house and property, with all the equipments, barns, horses and outhouses, all paid for, a brand new store started, owned by the sister, &c., that can undersell the whole village, all owing to the insolvent Act. Then within this last year there have been three failures, and, in each case, after a compromise had been effected, the store that was so empty at the time of stocktaking, shewed full shelves again, and again the honest dealer has to suffer.

There is now another peculiar case: a man, who has no ideas of business, buys out a stock of goods, and everything else that comes along. He associates himself with another who is to run one branch of this business. They find running the business does not pay well enough. About nine months ago they dissolved, and now the retired partner issues a writ of attachment while he carries on a business in another part of the same building. Another branch of this happy individual's business is run a flight higher up. All the materials and stock connected with that business is now the property of a former assistant. Yet your Montreal drummer could not sell this man goods fast enough, helping him to ruin himself and interfere with people who really have both capital and experience.

The cases referred to are only a few of what we have occurring here continually. Governments may alter and twist tariffs, and Journals such as yours can write columns of sound business advice on the evils of the credit system and benefit of the cash principle, but it all comes to this, how can you expect four or five traders who are honestly inclined to pay their debts, dollar for dollar, and live, when numbers of men are compromised with, on the ten and twenty-five cent principle, and then, lastly, let loose on the *En Bloc* system, with shelves filled by magic, with goods that for a time belonged to a brother, or sister, or aunt in the country, until the trouble has blown over. If you can, Mr. Editor, give us an explanation of this *En Bloc* arrangement, we may all, the few that are solvent, be benefited by it. Perhaps you can inform us of some other kind of an *En Bloc* that will keep such cases out of business as the above referred to, and, instead of giving us poor country merchants so much advice about buying, please give your Montreal merchants a little advice about not being quite so anxious to sell fifteen to twenty shop keepers goods in a place of this size; and, if the

drummer has to come, let him come as a salaried man, not as one who depends on the commission he is to make, by selling to every person who will buy from him. If you see fit, Mr. Editor, to publish this, in whole or part, or notice in any way agreeable to yourself the facts contained therein, you will greatly oblige
EN BLOC.

Commercial.

MONTREAL GENERAL MARKETS.

MONTREAL, April 3rd, 1879.

The business of the week presents no peculiar features. Business in most departments is quiet, and likely to experience but little movement until the opening of navigation. The weather has been very changeable during the week, and winter and spring appear to be struggling for the mastery. The ice on the river is as solid as in the month of February. Milder weather prevails in the west, and the usual muddy roads of the season obstruct travel. The general feeling points to an improvement in business; confidence has been largely restored, the better class of speculative stocks are somewhat firmer and incline upward. The money market is unchanged.

ASHES.—Receipts of Pots moderate. The demand has fallen off very much, and price has declined to \$3.70 to \$3.75 for Firsts. Seconds sold at \$3.40. Thirds cannot be had. Pearls.—No sale of Firsts reported 15 brls Seconds were taken for the States at about \$4.60. Receipts since 1st January 1821 brls Pots and 102 brls Pearls. Deliveries 1020 brls Pots and 191 brls Pearls. Stock in store at six o'clock on Wednesday evening, 1924 brls Pots and 149 brls Pearls.

BOOTS AND SHOES.—Business has been fairly active during the past week, and manufacturers have orders in hand sufficient to keep them busy for two or three weeks. Prices remain without change, but are firm at quoted rates.

DRUGS AND CHEMICALS.—A moderate amount of business has been doing during the past week. The inclement weather has had a slightly depressing effect, and orders have not come in so freely as the previous week. In absence of advices from England, this week's mail not having arrived, we are unable to report upon the state of the markets there.

DRY GOODS.—The business of the season compares quite favorably with that of the corresponding period of last year. There is as yet no time fixed for an advance in Canadian Cottons and other goods in this department, and it is possible that it may be postponed for an indefinite period, owing to the heavy stocks held throughout the country. Prices as yet may be said to favor buyers. See *Prices Current* for quotations.

FLOUR.—The market continues inactive, but without change in price excepting in white wheat flour, Extra and Superior having been sold at five cents decline. The stock shows an increase of about 12,000 barrels as compared with same date last year, say 80,000 barrels against 68,000.

GNOCCHIES.—Apart from the harvest of death amongst our mercantile community, which was remarkably great during the week, there is little of interest to note. *Sugars*.—With a proposed addition to our Refineries and the probability of a good deal of direct imports of healthful Raw Sugars and Molasses from the West Indies, it is likely a very considerable change will be made in the business. Profitable return cargoes are wanted to make this trade what it

should be, and commercial energy and enterprise ought to be bent in that direction. Markets here rather easier for White and Yellow Refined Sugars. Granulated is 8½c. to 9½c. Yellows 7c. to 8½c. Raw Sugars 6½c. to 7½c. Molasses and Syrups.—Business light, market nominally unchanged, although Molasses tends to rather lower figures. *Teas*.—Both here and in New York the amount of business has been light. Prices are without notable change. It appears there is considerable movement in Britain in the withdrawal of Tea from Bond possibly having to do with some fancied increase in duty. *Rices*, from \$4.25 to \$4.45. *Coffees*, light trade to report at prices as of late current. *Chemicals*.—Bicarb Soda held for slight advance. Salt-petre, duty increases price. *Spices*.—Cloves very firm and reported higher in the East. Pepper quiet, also Nutmegs and Ginger. *Fruits*.—Valencia Raisins keep from 6c. to 6½c. Malaga fruit dull. Currants, also dull. In Fish and Oils there is intimation that such arrangements may be made with Newfoundland as will likely prevent proposed duties being put on.

HARDWARE.—No advance in nails as yet, and no indication of any, beyond what has been already indicated. We notice our reports of two and three weeks ago are being reproduced in certain commercial journals the present week. Our readers may depend on being kept promptly advised of prospective changes.

LEATHER.—Business in this line continues fairly active, and prices rule about the same as last week. Waxed Upper is in demand, also Light Slaughter Sole.

LIVE STOCK.—The arrivals of live stock last week were fifteen carloads of cattle. At the St. Gabriel market last Tuesday there was only a small supply, and prices of good cattle ranged from 3½c. to 4½c. per lb., live weight. The following sales were made; two fat cows at from 3c. to 3½c. per lb., one car load of cattle at from 3½c. to 4½c. per lb., eleven cattle at from 3½c. to 4½c. per lb.; three cattle at from 3½c. to 4½c. per lb.; ten cattle were sold at \$4.75; and twenty-eight cattle at \$5 per 100 lbs. Eighty live hogs were received from Chicago, said to be worth considerably more than any of those on this market. The Eastern Fair of the County of Wellington was held at Guelph on Wednesday, and is said to be one of the finest displays that has ever taken place there, both for numbers and quality. There were some 600 head offered for sale, the average weight being 1,300 lbs. Prices ranged from \$3.50 to \$5.37, live weight. Large numbers of buyers were present from Toronto, Montreal, Kingston, &c. The price realized for choice animals went as high as \$8.50 per cwt. Animals from Goderich took the highest premium. In addition to regular buyers, representatives were present from the London Oil Refining Company, who paid fair prices for several lots of choice animals for the London, Liverpool and Glasgow markets.

LUMBER.—Prices continue depressed in England. Now and then a buyer finding his stock requires assorting, enquires around for offers, though perhaps nothing is done, but immediately the news is out that spruce or pine, as the case may be, is firmer, more enquiry, &c., &c. But the fact is, nothing can be sold except at wretched prices, and the offers buyers sometimes make leads to the query as to whether they really think deals will be made for those figures, as to cover even the mere cost it would in some cases be necessary to steal the logs and in others steal the deals already sawn up. We know of one London buyer who gravely offered a Quebec house equal to an average of \$4.70 per M. feet f.o.b. for a cut of spruce, quality, specification and place of shipment being in every respect first-class, and objected to make any advance when politely refused with thanks. The last sale we hear of is three million feet wintering spruce deals from the vicinity of St. Thomas, Lower St. Lawrence, at an average, we under-

stand, of \$7.80 per M. feet all round f.o.b., sold to a London house. In Pine deals very little is doing, and to effect a sale it has to be forced at buyer's figures. The prices current for the local market are merely nominal.

Oils.—In Linseed Oil there is more firmness and 60c. for Raw and 63 to 64 for Boiled is asked for 100 brl. lots, with higher figures for smaller quantities. Other oils unchanged. **Naval Stores** are in moderate request. **Paints**, in fair demand with a rather firmer feeling.

Provisions—**Butter.**—There is little or nothing new in the general tone of the market. Business in all kinds is moderate, and on the bulk of the stock prices weak and unsettled. There is no export demand, business being solely confined to home trade. Fresh winter stock good demand at full prices.

Cheese.—Business is almost entirely confined to home trade, there being no enquiry on export account. English advices blue, with a dull market, and from present appearances prices are not likely to improve until old stock is cleared off. Shipments from New York are still large, thus showing stocks in the interior being under-estimated.

SEEDS.—Since our last report the market has been moderately active, but there has been very little change to note in prices. We quote Red Clover \$6.50 to \$7.00 per 100 lbs. in quantity, and Timothy at \$1.70 to \$1.80 per bushel of 45 lbs.

Tobacco.—In manufactured plug tobaccos a fair trade is being done. Prices remain as last quoted. From some districts, leaf is reported to have advanced a little, on the ground that the last crop had been over estimated. It is doubtful if this will hold, even were it so, as the crop even if smaller, is more than sufficient for this year's wants with a large surplus from previous years crop. **Cigars.**—This branch is now very dull; the excitement over the expected advance in duties has filled most buyers for a time both in Domestic and Imported. Prices are unchanged, as well as leaf for cigar purposes.

TORONTO MARKETS.

Toronto, April 3.

Market shows little change from yesterday. Flour inactive. Extra offered at equal to \$4.15 and not taken. Spring Extra not wanted. Wheat steady at yesterday's prices. Cars of No. 2 full sold at \$1.00 f.o.b. No. 2 Spring would bring 93c. and No. 3 Spring 89c. Oats steady, Western sold at 36c. on track. Barley unchanged. No. 2 sold on p.t. but is worth 70c. Peas steady but firm. Hay firm, car of pressed sold at \$12.00 on track.

AMERICAN MARKETS.

Chicago, 3rd April, 1879, 1.03 p.m.—Wheat, April, 90½c.; May 95½c. to 95½c. Receipts, 44,000 bush; shipments, 122,000 bush. Corn, May 36½c.; June 36½c. Receipts 148,000 bush; Shipments, 117,000 bushels. Oats, May 25½c.; June 26c. Barley, April 70c. Pork, May \$10.40; June \$10.52½. Lard, April \$6.37½; May \$6.42½; June \$6.50. Live Hogs, \$3 to \$4.05 light grades. Receipts, 17,000.

New York, 2.10 p.m.—Wheat quiet; Chicago, \$1.05 to \$1.06; Milwaukee, \$1.07 to \$1.08; Red \$1.16. Receipts, 142,000 bushels. Sales, 100,000 bushels. Corn, 45 steamer. Receipts, 60,000 bushels. Sales, 205,000 cush. Pork, May \$10.30. Lard, May \$6.35. Milwaukee, 1.03 p.m.—Wheat, May 95½c. Receipts, 27,000 bus.; shipments, 25,000 bush.

ENGLISH MARKETS.

Liverpool and London, Beerbohm's Report, April, 3rd.—Floating Cargoes Wheat at opening firmer. Floating Cargoes Corn steady. Cargoes on passage and for shipment, Wheat,

very little demand. Red Winter, 45s. No. of cargoes on passage to U. K., Wheat, 1,450,000 qrs. No. of cargoes on passage to U. K., Corn, 440,000 qrs. Liverpool Corn, spot, at opening firmer. Liverpool Wheat spot, at opening quiet.

Liverpool Press Report, April 3.—Flour, 8s. 1d. to 10s.; Red Winter, 7s. 8d. to 8s. 2d.; Red Wheat, 8s. 11d. to 9s 2d; White, 8s. 10d. to 9s. 4d. Club, 9s. 3d. to 9s. 8d. Corn, 4s. 5d. to 4s. 6d. Pork, 52s. 6d. Lard, 33s. 3d. Cheese, 45s. Bacon, 27s to 27s 6d.

RAILWAY RETURNS.

GRAND TRUNK RAILWAY.—Return of traffic for week ending March 29th, 1879, and the corresponding week, 1878.—Passengers, 44,115; and Express Freight, \$50,386; Freight and Live Stock, \$100,801; Total, \$151,187. Corresponding week, 1878, \$164,531. Decrease, 1879, \$13,344.

NORTHERN RAILWAY OF CANADA.—Traffic receipts for period ending 22nd March, 1879.—Passengers, \$3,381.24; Freight, \$6,165.37; Mails and Sundries, \$714.37. Total Receipts for current period 1879, \$10,260.98. Corresponding period 1878, \$9,565.86. Increase, \$695.12.

IMPORTS.

Comparative statement of Imports at the Port of Montreal per Grand Trunk Railway from 1st Jan. to 2nd April, 1878 and 1879, inclusive:

	1878.	1879.
Ashes..... brls.....	1,559	1,023
Butter..... brls.....	17,780	21,890
Barley..... bush.....	15,319	95,136
Bacon..... boxes.....	41	2
Corn..... bush.....	4,000	2,161
Cheese..... boxes.....	1,987	1,571
Flour..... brls.....	121,147	112,207
Lard..... brls.....	5,261	920
Oats..... bush.....	10,200	35,288
Oatmeal..... brls.....	1,422	1,458
Peas..... bush.....	20,755	2,200
Pork..... brls.....	3,823	894
Wheat..... bush.....	4,748	2,794

RECEIPTS FOR THE WEEK.

Ashes.—104 brls. Pot, — brls. Pearl.
Butter.—448 brls.
Barley.—5,000 bush.
Bacon.— boxes.
Corn.— bush.
Cheese.—65 boxes.
Flour.—10,440 brls.
Lard.—100 brls.
Oats.—350 bush.
Oatmeal.—300 brls.
Peas.— bush.
Pork.—65 brls.
Wheat.—200 bush.

EXPORTS.

Comparative statement of Exports of leading articles at the Port of Montreal, from the 1st Jan. to 2nd April, 1878 and 1879, inclusive:

	1878.	1879.
Ashes..... brls.....	413	753
Butter..... brls.....	40,102	53,387
Barley..... bush.....	41,050	.....
Bacon..... boxes.....	3,959	8,000
Corn..... bush.....	.....	.....
Cheese..... boxes.....	9,872	42,405
Cattle..... brls.....	727	1,997
Flour..... brls.....	32,604	30,646
Horses.....	16	.....
Hogs.....	570	270
Lard..... brls.....	10,183	3,952
Lumber..... feet.....	.....	.....
Oatmeal..... brls.....	21,270	5,464
Oats..... bush.....	33,551	7,184
Peas..... bush.....	87,785	155,578
Pork..... brls.....	908	279
Sheep.....	1,161	969
Wheat..... bush.....	642,720	556,908

EXPORTS FOR THE WEEK.

Ashes.—354 brls. Pot, — brls. Pearl.
Butter.—336 brls.
Barley.— bush.
Bacon.—1,064 boxes.
Corn.— bush
Cheese.—4,548 boxes
Cattle.—316.
Flour.—6,740 brls.
Hogs.—
Horses.—
Lard.—19 brls.
Lumber.— feet.
Oats.—4,154 bush.
Oatmeal.—105 brls.
Peas.—40,271 bush.
Pork.—213 brls.
Sheep.—
Wheat.—108,407 bush.

SHIPPING INTELLIGENCE:

Montevideo, Jan. 30—Arrived, brig "Pamlico," Onetti, from Quebec, and cleared for Buenos Ayres. Cleared, Feb. 4,—Brig "St. Louis" (of Quebec), Fortin, for Barbadoes. Pernambuco, Feb. 19—Sailed, brig "Beaver" (of Quebec), Williams, for the West Indies.



PROVINCE OF QUEBEC.

PARLIAMENT HOUSE.

PRIVATE BILLS.

PARTIES intending to make application to the Legislature of the Province of Quebec, for Private or Local Bills, either for granting exclusive privileges, or conferring corporate powers for commercial or other purposes of profit, for regulating surveys or boundaries, or for doing anything tending to affect the rights or property of other parties, are hereby notified that they are required by the Rules of the Legislative Council and Legislative Assembly respectively (which are published in full in the *Quebec Official Gazette*) to give ONE MONTH'S NOTICE of the application (clearly and distinctly specifying its nature and object), in the *Quebec Official Gazette*, in the French and English languages and also in a French and an English newspaper published in the District affected, and to comply with the requirements therein mentioned, sending copies of the first and last of such notices, to the Private Bill Office of each House, and any persons who shall make application, shall, within one week from the first publication of such notice in the *Official Gazette*, forward a copy of his Bill, with the sum of one hundred dollars, to the Clerk of the Committee on Private Bills.

All petitions for PRIVATE BILLS must be presented within the "first two weeks" of the Session.

BOUCHER DE BOUGHERVILLE,
Clerk. Leg. Council.

G. M. MUIR,
Clerk. Leg. Assembly.

Quebec, 1st April, 1879.

THE
DOMINION BANK.

NOTICE is hereby given that a Dividend of FOUR PER CENT. upon the capital stock of this Institution, has been this day declared for the current half-year, and that the same will be payable at the Banking House in this City, on and after Thursday, the first day of May next.

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

The annual meeting of the stockholders for the election of directors for the ensuing year will be held at the Banking House, in this City, at twelve o'clock noon, on Wednesday, the 28th day of May next.

By order of the Board,
R. JI. BETHUNE,
Cashier.

Toronto, 26th March, 1878.

WANTED.

A young man of several years' experience as salesman and traveller, in Groceries and Drygoods, is desirous of an engagement. Speaks French, or would take a situation as bookkeeper in city or country. Best references. Please address
F. R., Post-office, Montreal.

AGENTS, READ THIS.

We will pay Agents a Salary of \$100 per month and expenses, or allow a large commission to sell our new and wonderful inventions. We mean what we say. Sample free. Address,

SHERMAN & CO., Marshall, Mich.

E. T. CRUMP & CO.,
LEAF TOBACCO BROKERS,
CRENSHAW'S WAREHOUSE,
RICHMOND, Va., - - - U.S.

Orders respectfully solicited.

IMPORTATIONS

OF

CHAMPAGNE WINES

Into the United States in 1878.

According to Benfort's Wine and Liquor Circular,
of Jan. 10, 1879.

Brand.	Importer.	Cases.
G. H. Mumm & Co.	Fred. de Bary & Co.	35,906
Piper Heidsieck	John Osborn Son & Co.	19,636
L. Roederer	J. D. & M. Williams	13,469
Pommery & Greno	Chas. Graef	7,238
Moët & Chandon	Renauld, François & Co.	5,478
Heidsieck & Co.	C. F. Schmidt & Peters	5,401
Chas. Heidsieck	Emil Schulz	4,075
Hollinger	E. & J. Burke	3,221
Deluck & Co.	E. In Montagnon	2,860
De St. Marcoux & Co.	Herm. Bâtyer & Bro.	2,802
De Venoge & Co.	L. De Venoge	2,802
Vve. Cliequot-Ponsardin	Hy. G. Schmidt & Co.	2,715
Napoleon's Cabinet	Bouché Fils & Co.	1,362
Chapin & Goré's Brands	Chapin & Goré	1,336
George Goulet & Co.	Jos. Hillard's Sons	1,450
Theo. Roederer & Co.	Leszynsky & Troup	2,013
Glozier & Co.	Purdy & Nicholas	1,000
Ayala & Co.	Runk & Unger	1,526
Brunswick Frr. Stock	Acker, Merrill & Condit	1,312
Ackerman-Laurance	Timothy Stevens	1,040
Various Brands		7,429
Total		128,340

HENRY CHAPMAN & CO., Montreal,

Sole Agents for Dominion of Canada,

For G. H. MUMM & CO.

SAMUEL COLTMAN,
ESTABLISHED 1861.
TAILOR, CLOTHIER
And Manufacturer of
MEN'S AND BOYS CLOTHING,
224 NOTRE DAME STREET,
MONTREAL.

NOTICE

The partnership heretofore existing between the undersigned as Tailors, Clothiers and Gentlemen's Outfitters, is this day dissolved by mutual consent, Mr. Wilson being alone authorized to collect on behalf of the firm.

(Signed,) WM. HENRY,
ROBERT C. WILSON.

CARD.

Mr. WILSON begs to notify his numerous customers and the public generally, that he will continue the Tailoring portion of the business in the Old Stand, No. 238 St. James Street, where he will keep constantly on hand a full stock of Coatings, Trowserings, &c., &c., and hopes, by careful personal supervision, to merit a share of public patronage. Charges moderate. Inspection invited. September 3rd, 1878.

A. GIBERTON & CO.,

8 DeBresoles Street,

MONTREAL

SOLE AGENTS IN CANADA FOR

Riviere, Gardrat & Cie., Cognac, Brandies.
Wynaud, Fockink, Amsterdam, Beste Schiedammer
Gin and Cordials.

La Grande Chartreuse, Isere, L. Garnier, Chartreuse
(genuine).

E. Mercier & Co., Epernay, Champagne.
La Benedictine, from the Abbey of Feecamp.

J. Brissot & Co., Bordeaux, Clarets.

H. R. H. the Duke d'Aumale, Palermo, Zucco-
Madeira.

Odrion & Piot, Purveyors to the Court of Russia,
Côte d'Or, Burgundy Wines.

E. Cusenier & Co., Purveyors to the Court of Italy,
Paris, Cordials.

Chevalier-Appert, Paris, Conserves Alimentaires.

Gaillard & Cavaillon, Provence, Oils.

Amieux Freres, Nantes, Sardines in Oil.

The Gruyere Model Cheese Factory, Gruyere,
Switzerland, Cheese.

H. Taverney & Co., Vevey, Switzerland, Cigars and
Tobacco.

The French and Belgian Plate Glass Companies.

Haidin & Cie., Belgium Window Glass.

The Crystal Works of Baccarat, Paris.

J. Pouyat, Limoges, French Porcelains.

J. Vicillard & Co., Bordeaux, French Crockery.

Dufour & Co., Anchor Brand, Bolting Cloths.

E. Chouippe, Paris, French Leathers.

French Boot Factories, Paris, Ladies', Men's and
Children's Boots and Shoes.

Cottance La Parfumerie Centrale and St. James,
Paris, Parfumeries.

C. Debrye, Paris, Brushes and Combs.

Laroche, Joubert, Lacroix & Cie., Angouleme,
Papers of all kinds.

Jules Turquetil & Cie., Paris, Wall Papers.

Jeantet David, St. Claude, Jura, Smokers Goods and
Toys.

E. Lefaucheux, Paris, Fowling-pieces.

N. Vivario-Plomdeur, Armourer to the King of the
Belgians, Liege, Sporting Arms.

Astier-Prodou, Tiers, Puy de Dome, French
Cutlery.

Blot & Drouard, Paris, French Clocks and Bronzes.

IN STOCK—FINE GROCERIES AND

ARTICLES DE PARIS.

WHOLESALE ONLY.

GUSTAVE A. DROLET, A. GIBERTON
LUCIEN HUOT.

M. E. DANSEREAU & CO.,

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Branches in Havre, Brest, Nantes, Bordeaux, Marseille,
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Importers of all kinds of European Goods from the best man-
ufacturers of Great Britain, France, Belgium, Germany,
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at Paris Catalogue prices:

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Palme; Gaume & Cie.; Poussielgue Freres; Perisse Freres; Alfred
Mame (Tours); Ardant & Cie. (Limoges); J. Lefort (Lille); Vve.
Casterman (Tournai); Marchal, Billard & Cie. (Law Books);
Adrien Delahaye; G. Nassou (Medical Books).

The attention of Universities, Colleges, Librarians, Physicians, Lawyers, En-
gineers, Architects and Private parties is called upon. The conditions of payment
the undersigned are authorized to offer:

Payment divided in twenty monthly instalments from date of delivery of pur-
chase. Duties and charges added to the first instalment.

Philosophical Instruments and apparatuses for Laboratories and Chirurgical
Instruments imported on order.

M. E. DANSEREAU & CO.,

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FAURE FRERES,

Proprietors of the celebrated Crus: GRUAUD-LAROSE, CHATEAU DU GAY
CHATEAU LABURTHE, &c., Bordeaux.

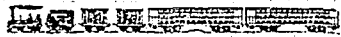
Branch Offices: COGNAC, RHEIMS and Nuits.

Wine Merchants and Private Parties, desirous of Importing Wines and Brandies
of undoubted quality, will find it to their advantage to address

M. E. DANSEREAU & CO.,

17 ST. LAMBERT HILL, MONTREAL,

Sole Agents for the Dominion of Canada,



Quebec Government Railways.

Chaudiere Bridge and Approaches.

Tenders Wanted.

TENDERS, addressed to the Hon. H. G. Joly, Commissioner of Agriculture and Public Works, and endorsed "Tenders for Chaudiere Bridge and Approaches," will be received at 16 ST. JAMES STREET, MONTREAL, up to NOON of MONDAY, 31st MARCH, for the construction of all the MASONRY required in connection with the Bridge across the Ottawa River, which will consist of Eleven Piers and Four Abutments, together with all the Earth and Rock Excavations and Embankment required to make the connection between the Quebec, Montreal, Ottawa and Occidental Railway, in the City of Hull, in the Province of Quebec, and the Canada Central Railway in the City of Ottawa, in the Province of Ontario.

Contractors will be shown soundings, positions of the Abutments and Piers of the bridge, and of the line generally, on application at the Government Engineer's Office, 16 St. James street, Montreal, at any time after this date, but detailed plans and specifications can only be seen on and after THURSDAY, the 20th MARCH, at the same place.

No tender will be received unless made upon the printed form attached to the specification or unless accompanied with a certified cheque for one thousand dollars, which sum shall be forfeited if the party tendering declines entering into contract for the works at the rates and on the terms stated in his tender.

The Government does not bind itself to accept the lowest of any tender.

P. ALEX PETERSON,
Government Engineer.

Montreal, March 8th, 1879.

C. H. CORDINGLY & CO.

DISTILLERS AND MANUFACTURERS OF

CORDIALS, TOM GINS, GINGER WINES,

CHOICE FRUIT SYRUPS,

BITTERS, BRANDIES, WHISKEYS, &c

SOLE PROPRIETORS

OF THE TRADE MARK, AND MANUFACTURERS OF THE CELEBRATED

"JOHN BULL BITTERS."

Prize Medal and Diploma, Exposition Universelle A Paris, 1867. Silver Medals, Provincial Exhibitions 1868, 1870 and 1873.

287 & 289 Commissioners Street.

SPECIALITIES OF

Extra No. 1 Ginger Wine, Old Tom Gin,

Irish & Scotch Whiskeys, Fruit Syrups.



NOTICE TO CONTRACTORS.

SEALED TENDERS,

ADDRESSED TO THE UNDERSIGNED,

WILL BE RECEIVED AT THIS OFFICE

Until SATURDAY, the 19th April next,

INCLUSIVE,

For the Construction and Fitting-up of a Heating Apparatus at the Departmental Buildings in course of construction at Quebec.

The Plans and Specification of the work may be seen at this office, every day, after the 26th instant, between the hours of 10 a.m. and 4 p.m.

The tenders must be endorsed "Tenders for a Heating Apparatus."

The Department will not be bound to accept the lowest or any of the tenders.

(By order.)

ERNEST GAGNON,

Secretary.

Department of Agriculture and Public Works. Quebec, 14th March, 1879.

N.B. No reproduction unless by special written order.

JAS. F. BELLEAU,
INSURANCE AND FINANCE,

Union Bank Building,

56 St. Peter Street, Quebec, P.Q.

Represents The Equitable Life Assurance Society of U. S. The Lancashire Insurance Company of Manchester, England. Transacts General Insurance and Financial Business. Highest references given when required.

Agents' Directory.

CHAS. DESJARDINS, General Insurance Agent, and Broker, representing first-class Fire, Life, Accident and Guarantee Insurance Companies. Agent Canadian Steam Users Insurance Association. Anchor Line of Steamers and General Transatlantic Company's Steamers from New York to Havre direct. 40 Elgin Street, Ottawa.

KILEY & LADRIERE, General Insurance Agents and Commission Merchants, 69 St. Peter Street, Quebec.—Quebec Branch Office: Ottawa Agricultural Insurance Co.

T. H. MAILONY, Agent for Connecticut Mutual Life; Canada Accident; Canada Agricultural; NATIONAL Fire—78 Peter Street, Quebec.

P. C. MURPHY, Scottish Commercial Fire Insurance Company; Union Mutual Life Insurance Company; Quebec.

OWEN MURPHY, Insurance Agent, Official Assessor and Commission Merchant.—No. 85 St. Peter Street, Quebec.

R. C. W. MacCUNAIG, General Insurance Broker, representing First-class Companies in Fire, Life and Accident, also agent for the White Star Steamship Co. Ottawa. Established 1870.

A. J. FORTIER, Official Assignee, County of Rentrow, Insurance Agent and Town Clerk. Office—Town Hall, Pembroke.

CHAMBERLAIN & WEDD, Conveyancers, Accountants, Fire, Life, and Accident Insurance Agents, Land Agents, Commissioners in B. R. &c., office opp. Metropolitan Hotel, Pembroke, Ont., William Wedd, Official Assignee Co. Rentrow.

Wm. CAMPBELL,

INSURANCE AGENT

and

ADJUSTER OF LOSSES,

Office 1 Court Street, Toronto.

P. O. Box 1317.

DEPARTMENT OF CROWN LANDS

QUEBEC, 23rd January, 1879.

NOTICE IS HEREBY GIVEN that His Excellency the Lieutenant-Governor has been pleased, by Order-in-Council, dated the 20th January instant, to add the following clause to the Timber Regulations:—

All persons are hereby strictly forbidden, unless they may have previously obtained a special authorization to that effect from the Commissioner of Crown Lands or from his Agents, to settle, squat, clear or chop on Lots in Unsurveyed Territory, or on Surveyed Lands not yet open for sale, or to cut down any marvellous trees which may be found thereon, comprised within the limits of this Province, and forming portion of the locations granted in virtue of licenses for the cutting of timber thereon; said timber being the exclusive property of the holders of said licenses, who have the exclusive right to enter actions against any person or persons who may be found violating this order.

F. LANGELIER,

Commissioner of C. L.

PHOSPHATE OF LIME!

NEWELL'S PATENT UNIVERSAL GRINDER

The public is presented with a new mill which is designated as above. It can be adapted to a greater variety of purposes than any mill heretofore invented.

The following are a few results, substantiated by experiments, which illustrate its remarkable utility:

I. Its General Capacity. This Grinder gives perfect satisfaction in the pulverization of Quartz, PHOSPHATES, Zinc, Bone, Brimstone, Chemicals, Oyster-Shell, Horn, South Carolina Clay, Chalk, Cement, Cork, Corns and other Cereals, Coffee, Spices, Long Sugar, Mustard and Flax Seed. Also in the grinding of planing shavings, for packing purposes and horse bedding, the pulverization of roots, Dye Woods, Tobacco, Rubber, Rope, Old Cloth, and the reduction of Wood to fibrous material for use in the manufacture of Paper.

II. Its Special Adaptations. For grinding *Flax Seed* it has no rival. A great saving of time and labor is secured by grinding instead of mashing this article. Mustard Seed is also effectively ground to powder.

III. Superior Quality of the Product. The superior quality of the products of this mill is observed in the grinding of Corn and other kinds of Grain. The process does not heat the Flour or Meal, even if grinding at the rate of 200 bushels of Corn per hour. All danger of fermentation is thus avoided. Every kind of grain is perfectly pulverized without taking from the mill any particle of grit.

IV. The Saving of Power and of Time. A great saving of power and of time in the accomplishment of any one of the uses above mentioned are among the points in which the mill must inevitably hold the highest place in the esteem of all who witness its capacity. The following few facts explain what is now said. Quartz is ground to remarkable fineness at the rate of ten tons per day. So also the HARDEST OF THE PHOSPHATES. Corn can be ground for meal, using only one-tenth of the power, as rapidly as by *ten run of stone*; so that the conclusion is clear, that the mill costs less and will do more, than any other mill yet invented.

V. Available Everywhere. Its usefulness to Farmers, and keepers of large stables is a fact noticed. It is so cheap and so easily portable that it can be brought into general use in Villages, and on large Farms. It can be run with one-horse power, grinding twenty-five bushels of Corn for Horse-Feed per hour, and with four-horse power it will grind up to 200 bushels per hour. The grinding discs can be easily and cheaply replaced should they become worn. The weight of these machines varies from 200 to 800 pounds. They are very compact, requiring only a space three or four feet square, exclusive of apparatus for lifting. The frames are made either of wood or of iron. The price of these machines ranges from \$300 to \$400, subject to a 25c. to 50c. royalty for the use of them; the tariff thereof being regulated by the specific purpose to which the mills are applied.

A cordial invitation is extended to *Phosphate Companies* and owners of Phosphate lands, to all Millers, Quartz Crushers, Chemical Manufacturers, Farmers, and others who have any interest in such improvements, to call and see the machine and the samples of the materials ground at W. D. McLAUREN'S, Union Mills, 55 College street, Montreal. Montreal, June, 1875.

Q. M. O. & O. RAILWAY.

EASTERN DIVISION.

Commencing MONDAY, Feb. 17, Trains will be run on this Division, as follows:

LEAVE HOCHELAGA.	ARRIVE QUEBEC.
Express.....8.00 p.m.	10.10 p.m.
Mixed.....7.00 a.m.	5.50 p.m.

RETURNING.

LEAVE QUEBEC.	ARRIVE MONTREAL.
Express....12.00 p.m.	7.30 p.m.
Mixed.....6.15 p.m.	10.30 a.m.

Trains leave Mile End 10 minutes later.

Tickets for sale at offices of SPARNES, LEVE & ALDEN, 202 St. James street, 158 Notre Dame street, and at Hochelaga and Mile End Stations.

J. T. PRINCE, Genl. Pass. Agent.

February 7, 1879.

Legal.

(For Assignees, Accountants, &c., see other page.)

Belleville, Ont.

DENMARK & NORTHROP, Barristers, &c.,
Belleville, Ont. W. B. Northrup, M.A.
George Denmark.

Bowmanville Ont.

W. M. H. LOWE, B.A., LL.B., Barrister, Attorney
Solicitor, Conveyancer, Notary, Commissioner,
&c., Office, Silver Street, Bowmanville.

Cayuga, Ont.

HENDERSON & SNIDER, Barristers and Attor-
neys-at-Law, Solicitors in Chancery, Notaries
Public, Conveyancers, &c., Cayuga, Ont.

Fredericton, N.B.

FRASER, WETMORE & WINSLOW, Attorneys,
Barristers at Law, Notaries Public, Conveyancers,
&c., Fredericton, N.B. Jos. Fraser, Edward L.
Wetmore, E. Byron Winslow.

J. HENRY PHAIR, Barrister and Attorney,
(Dice, Queen Street, Fredericton, N.B.)

Guelph, Ont.

BISCOE & McMILLAN, Barristers, Attorneys-
Solicitors in Chancery and Insolvency, Notaries,
&c. Masonic Hall Block. F. Biscoe; D. S. McMillan.

London, Ont.

MACMILLAN & TAYLOR,
BARRISTERS, SOLICITORS,
NOTARIES, &c.
LONDON, ONT.
D. Macmillan, M.P. J. Taylor.

Kingston.

KIRKPATRICK & ROGERS, Barristers, Soli-
citors, Notaries, &c., Kingston, Ont.

Halifax, N.S.

MOTTON & McSWEENEY,
BARRISTERS, SOLICITORS, NOTARIES,
&c.,
183 HOLLIS STREET, HALIFAX, N.S.
R. MOTTON, Q.C. W. B. McSWEENEY.

MACCOY & LONGLEY,

BARRISTERS, SOLICITORS,
AND NOTARIES,
OFFICE, 52 BEDFORD ROW, HALIFAX, N.S.
W. F. McCoy, Q.C. J. Wilberforce-Longley.

DOULL & ROSS,

SOLICITORS AND NOTARIES PUBLIC,

DOULL'S BUILDING,—180 Hollis str. et,
HALIFAX, N.S.

Refer to Mackay Bros., Montreal.

Legal.

(For Assignees, Accountants, &c., see other page.)

Hamilton, Ont.

MARTIN & CARSCALLEN,
Barristers and Attorneys at Law,
SOLICITORS IN CHANCERY AND INSOLVENCY.
Notaries, &c.
HAMILTON, CANADA.
Richard Martin, Q.C. H. Carscullen, A.
Collections promptly made in all parts of Canada.
*A Commissioner for Province of Quebec.

Montreal, P. Q.

J. L. COUTLEE,
NOTARY AND COMMISSIONER
For Quebec and Ontario,
No. 61 (1st floor) St. Gabriel Street,
MONTREAL.

L. O. TAILLON,

ADVOCATE,
61 St. Gabriel Street, Montreal.

MOUSSEAU, CHAPLEAU & ARCHAMBAULT,

ADVOCATES,
Corner St. Gabriel and Craig Streets,
MONTREAL.

LACOSTE & GLOBENSKY,

ADVOCATES,
11 Place d'Armes Hill, Montreal.

ALEXANDRE LACOSTE, C.R. | BEN. GLOBENSKY
F. X. BISAILLON, B.C.L.

EDWARD CARTER, Q.C., D.C.L.,

BARRISTER-AT-LAW, &c.,
40 St. John Street,
Over Union Bank of Lower Canada,
MONTREAL.

KERR & CARTER,

ADVOCATES, &c.,
103 St. Francois Xavier Street,
W. H. KERR, Q.C., D.C.L.
O. B. CARTER, B.C.L.

G. H. BORLASE,

ADVOCATE,
114 St. James Street,
MONTREAL.

THOMAS P. FORAN, M.A., B.C.L.,

ADVOCATE,
178 St. James Street, 178.

Napance, Ont.

WILLIAMS & SMITH, Barristers, Attorneys-at-
Law, Solicitors in Chancery, &c., Napance, Ont.
Special attention to the collection of Outstanding
Notes and Accounts. Money to loan at reasonable
rates.
W. S. WILLIAMS, J. BRUCE SMITH, B.A.
Official Assignee.

Ottawa, Ont.

PINHEY, CHRISTIE & BILL, Barristers, Attor-
neys, &c. (Successors to Lewis & Pinhey,
Offices, Metropolitan Loan Co. Building, No. 110
Wellington Street.
C. H. Pinhey, A. J. Christie. H. P. Hill.

Legal.

(For Assignees, Accountants, &c., see other page.)

Parkhill, Ont.

KENNETH GOODMAN, Barrister and Attorney.
Office, Main Street, Parkhill, Ont.

Perth, Ont.

F. A. HALL, late HALL & ELLIOTT,
Solicitor for the BANK OF MONTREAL, PERTH,
BARRISTER, ATTORNEY AT LAW,
CONVEYANCER, &c.,
Office—10 Foster st., East, adjoining Hicks' Hotel,
PERTH, ONT.

REFERENCES:

Messrs. THIBAUDEAU, BROTHERS & Co., Montreal.
Messrs. STEVENSON & Co., Montreal.
Messrs. A. MICHEN & Brothers, Perth.

Port Hope, Ont.

SMART & SMITH, Barristers and Attorneys-at-
Law, Solicitors in Chancery and Insolvency,
Conveyancers and Notaries. Solicitors for the Onta-
rio Bank. Office—Quinlan's Block, Walton St.,
Port Hope. David Smart. Seth S. Smith, Official
Assignee, Co. Durham.

Renfrew, Ont.

JOHN D. McDONALD, Barrister, Attorney-at-
Law, &c., &c., Official Assignee for the County
of Renfrew, and Solicitor for Merchants' Bank, Ren-
frew, Ont. Office—Inglan Street, opposite Smith
& Stewart's Hardware Store.

Seaforth, Ont.

McCAUGHY & HOLMESTED, Barristers, &c.,
Seaforth, Ontario.

Simcoe, Ont.

KILMASTER & WELLS, Barristers, &c., Simcoe,
Ont. J. G. Kilmaster. G. W. Wells.

Sorel, P.Q.

A. GERMAIN,
SOREL,
ADVOCATE AND OFFICIAL ASSIGNEE,
For the District of Richelieu.
Prompt attention given to collections and to all in-
formation required from him.

D. Z. GAULTIER, B.C.L.,

ADVOCATE,
14 Phipps Street, Sorel.

Toronto, Ont.

D. MITCHELL McDONALD & HAINES
Barristers and Attorneys at Law,
SOLICITORS IN CHANCERY AND INSOLVENCY,
Proctors in the Maritime Court,
NOTARIES PUBLIC, CONVEYANCERS, &c.
OFFICE—Room No. 3, Union Block, cor. Toronto & Adelaide Sts.,
Entrance off Toronto St., third door South of Adelaide St.
TORONTO, ONT.
D. Mitchell McDonald. Alfred E. Haines.

Trenton, Ont.

C. FRANCIS,
BARRISTER,
ATTORNEY-AT-LAW,
Solicitor in Chancery,
NOTARY PUBLIC, &c.
TRENTON, ONT.

Whitby, Ont.

FAREWELL & RUTLEDGE,
BARRISTERS, ATTORNEYS,
Notaries and County Solicitors.
J. E. Farewell, LL.B., James Rutledge, B.A.
County Crown Attorney.

Woodstock, Ont.

BEARD & NELLIS, Barristers, &c., Offices in the
Woodstock Permanent Building Society's Building,
Woodstock, Ont. H. B. Beard, Q.C. J. H. Nellis.

Woodstock, N.B.

A. PPLEBY & COURSER, Barristers and Attorneys
at Law, Notaries, &c., Woodstock, N.B.
Stephen E. Appleby. Daniel C. Courser.
Special attention given to Collections.

Oceanic Steamships.

ALLAN LINE,



UNDER CONTRACT with the Government of Canada for the conveyance of the CANADIAN and UNITED STATES MAILS.

1878-9. Winter Arrangements. 1878-9.

This Company's Lines are composed of the undernoted First-class, Full-powered Clyde-built, Double-Engine, Iron Steamships:—

Tons.

Sardinian.....	4100	Capt. J. E. Dutton.
Circassian.....	3400	Capt. J. Wylie
Polynesian.....	4100	Capt. Brown
Sarmatian.....	3600	Capt. A. D. Aird
Hibernian.....	3434	Lt. F. Archer, R.N.R.
Caspian.....	3200	Capt. Trocks
Scandinavian.....	3000	Capt. R. S. Watts
Prussian.....	3000	Capt. J. Ritchie
Austrian.....	2700	Capt. H. Wylie
Nestorian.....	2700	Capt. Barclay
Moravian.....	3600	Capt. Graham
Peruvian.....	3800	Lt. W. H. Smith, R.N.R.
Manitoban.....	3150	Capt. McDougall
Nova Scotian.....	3200	Capt. Richardson
Canadian.....	2600	Capt. McLean
Corinthian.....	2400	Capt. Menzies
Acadian.....	1560	Capt. Gabel
Waldensian.....	2800	Capt. J. G. Stephen
Phoenician.....	2800	Capt. Scott
Newfoundland.....	1500	Capt. Mylins

The Steamers of the LIVERPOOL MAIL LINE, sailing from Liverpool every THURSDAY, and from Halifax every SATURDAY (calling at Lough Foyle to receive on board and land Mails and Passengers to and from Ireland and Scotland), are intended to be despatched

FROM HALIFAX:

Circassian.....	Saturday, 20th March.
Sardinian.....	" 5th April.
Caspian.....	" 12th "
Polynesian.....	" 19th "
Peruvian.....	" 26th "
Moravian.....	" 3rd May.

FROM QUEBEC:

Circassian.....	Saturday, 10th May.
Rates of Passage from Halifax:	
Cabin, (according to accom.).....	\$55 \$65 & \$75
Intermediate.....	\$40
Steerage.....	\$25

The steamship Newfoundland will leave Halifax for St. John's, Nfld., on 18th March, 1st April, and 15th April, leaving St. John's on her return to Halifax on 24th March, 7th April and 21st April.

An experienced Surgeon carried on each vessel. Berths not secured until paid for.

Through Bills Lading granted in Liverpool, and at Continental Ports, to all points in Canada, via Halifax and the Intercolonial Railway.

For Freight or other particulars, apply in Portland to J. L. FARMER; in Quebec to ALLAN FAR & Co.; in Havre to JOHN M. CURRIE, 21 Quai d'Orleans; in Paris to GUSTAVE BOSSANGE, 16 Rue du Quatre Septembre; in Antwerp to AUG. SCHMITZ & Co., or RICHARD BERNS; in Rotterdam to RUXS & Co.; in Hamburg to C. HUGO; in Bordeaux to JAMES MOSS & Co.; in Bremen to HEINR. RUPPEL & SONS; in Belfast to CHARLEY & MALCOLM; in London to MONTGOMERIE & GREENHORNE, 17 Gracechurch Street; in Glasgow to JAMES & ALEX. ALLAN, 70 Great Clyde Street; in Liverpool to ALLAN BROTHERS, James Street; in Chicago to ALLAN & Co., 72 La Salle Street.

H. & A. ALLAN,

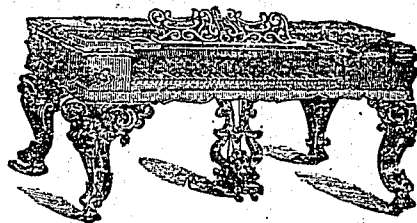
Corner of Youville and Common Streets.

ESTABLISHED 1860.

Laurent, Laforce & Co.
225 Notre Dame St., Montreal, Canada.

SOLE AGENTS FOR THE

Wm. Knabe & Co. PIANOFORTES.

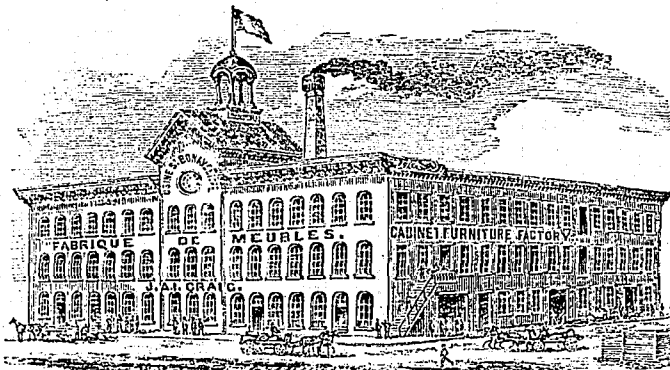


The Judges at the Centennial Exhibition pronounced the KNABE PIANOS to be the best exponents of the Art of Piano Making, and fully entitled to the leading position, combining all the requisites of a perfect instrument in the highest degree; power, richness and stinging quality of tone, ease and elasticity of touch, effectiveness of action, solidity and originality of construction and excellence of workmanship. The Knabe Award is not confined to any single style of instrument, but comprises ALL FOUR STYLES and stands unqualified by phrases indicative of mediocrity. Nor were the Judges content to recognize only a few good qualities, for they especially comment ALL THE ELEMENTS OF MERIT which is possible for the best Pianoforte to possess. Messrs. Laurent, Laforce & Co., have reduced their prices on these excellent instruments to suit the times.

Call and try them and you will buy no other.

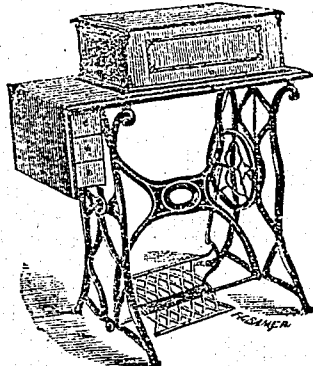
ST. BONAVENTURE MANUFACTORY.

Furniture Retail at Wholesale Prices.



The proprietors of this establishment have just opened for the benefit of the public a retail store at No. 463 Notre Dame Street, where purchasers can procure Furniture at Wholesale Prices. Some prices will give an idea—
Bedroom Furniture, Black Walnut, \$25.
Bedroom Furniture, Marble Tops, \$35.
Bedroom Furniture, Ash and Walnut, \$18.
Bedroom Furniture, Soft-wood, \$10.
CRAIG & CO.

WILLIAMS SINGER SEWING MACHINE



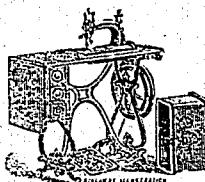
The most popular Machine in the Market; Has a larger sale than any other Canadian Machine, and is universally admired by every lady who has ever had the pleasure of using one. Don't buy a Machine until you have given it a trial.

HEAD OFFICE: 347 NOTRE DAME STREET, MONTREAL.

D. GRAHAM,

Managing Director.

GUELPH SEWING MACHINE CO.



The OSBORNE SEWING MACHINES having been awarded both Centennials Medals and Medal in the Canadian award at the International Centennial Exhibition, Philadelphia, last year, as well as having been invariably awarded First Prizes wherever exhibited since they were put in the markets, we can with every confidence warrant them as First-Class Machines in every respect. Inspection and trial asked. Price low. Terms liberal. Satisfaction guaranteed.
WILKIE & OSBORNE, Manufacturers, GUELPH, ONT., CANADA

MONTREAL WHOLESALE PRICES CURRENT.—THURSDAY, APRIL 3rd, 1879.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Boots and Shoes:		Dry Goods.		Furs.		COFFEES, green.	
Men's Thick Boots.	2 00 2 50	Cottons:		Labrador Herrings, per brl	\$ 25 5 50	" Finest	0 65 0 70
" Split	1 65 2 00	Valleyfield (bleached)		Pickled Salmon No. 1.	15 00 0 00	Imper' med. to good	0 30 0 40
" Inferior	1 25 1 60	" No. 30 in	0 00 0 06	" Nos. 2 and 3.	13 00 14 00	" Fine to finest	0 45 0 55
" Kip Boots.	2 50 3 00	" XX36 in	0 00 0 07	Mackeral, No. 1.	8 00 0 00	Pwankay, com. to gd.	0 22 0 25
" Kip Boots, pegged.	3 25 3 50	" 036 full	0 00 0 07	" No. 2	5 50 7 00	Oolong	0 22 0 30
" Kip Brogans.	1 25 1 35	" 036 full	0 00 0 07	" No. 3	4 50 5 50	Congou common.	0 25 0 32
" Split do	0 90 1 00	" EE36 shrink finish.	0 00 0 08	" Small full.	3 00 0 00	" med. to good	0 32 0 45
" Buff Congress	1 30 2 00	" 00036 full.	0 00 0 09	Smoked Haddies, per box.	0 21 0 23	" fine to finest	0 47 0 65
Wom's Pebbled & Buff Bals	1 00 1 25	" EE36. Shrink		Finan Haddies, per lb.	0 63 0 00	Souchong common.	0 25 0 32
" Split do	0 90 1 10	finish	0 00 0 09	Smoked Salmon, per lb.	0 123 0 00	" med. to good	0 33 0 45
" Prunella do	0 50 1 50	" B136 full	0 00 0 11	Bloters, per box.	2 00 0 00	Fin to choice.	0 60 0 70
" Inferior do	0 46 0 50	" L136 in shrink		Frozen Salmon, per lb.	0 123 0 13		
" Cong. do	0 50 1 25	finish	0 00 0 11	Boneless Codfish.	0 6 0 64		
" Buskins. do	0 50 0 80	" CC 36 in. (full)	0 00 0 10	" Hake.	0 31 0 4		
Misses' Pebbled & Buff Bals	50 1 15	" LLL 36 in. (full)	0 00 0 12				
" Split do	75 1 00	Hochelaga (Grey), G30					
" Prunella do	65 1 00	in	0 00 0 06	Rats, Spring	0 13 0 15		
" Cong. do	0 55 0 75	" H43 in	0 00 0 06	" Winter.	0 13 0 15		
Childs' pebbled & B/T B's	0 50 1 00	" H11436 in	0 00 0 07	" Fall	0 8 0 11		
" Split do	0 50 0 60	" XX36 full	0 00 0 08	Red Fox	1 25 1 50		
" Prunella do	0 50 0 75	" XX36 in. full.	0 00 0 09	Cross	2 00 4 00		
Infants' Cacks, pr. doz.	1 40 6 00	Cornwall (Grey), WD32		Silver	25 00 40 00		
		in	0 00 0 06	LYNX	1 50 1 75		
		" W435 in	0 00 0 07	Martin	1 00 1 25		
		" W435 in	0 00 0 08	Otter	4 00 8 00		
		" W535 in	0 00 0 09	Mink, Dark Prime.	1 25 1 75		
		" WA36 in	0 00 0 08	" Pale.	0 25 0 50		
		" WW36 in	0 00 0 09	Beaver, Winter, clean			
		" Twilled 36 in	0 00 0 11	Pelt, per lb.	1 75 2 00		
		Lybster (Grey), No. 2.		" Fall, clean Pelt, p/b.	1 50 1 75		
		32 in	0 00 0 06	Boar, large Prime.	6 00 8 00		
		" No. 2, 35 in	0 00 0 07	" small	4 00 5 00		
		" No. 1, 35 in	0 8 0 00	" Cub.	2 00 4 00		
		" XX36 in. full	0 9 0 00	Fisher	5 00 7 00		
		" Heavy twill, 36 in	0 10 0 00	Skunk	0 25 0 75		
		Dundas (Grey Sheetings),					
		B. 72 in.	0 21 0 00				
		" No. 1, 72 in.	0 22 0 00				
		" No. 1, 72 in. twilled.	0 32 0 00				
		Fish.					
		Green Cod, No. 1, 200 lbs.	6 00 7 00				
		Dry Codfish, American,					
		100 lbs	4 25 4 50				
		Gaspé	0 00 0 00				

⚠ Retailers will please bear in mind that the above quotations apply only to large lots.

G. E. CAMPBELL,

House, Land and Investment Agent.
\$50,000 TO LOAN.

Special attention given to winding up Estates, negotiating Loans, Bonds, Mortgages, etc., etc. House and Villa lots for sale. Houses, Stores and Offices to lot.

To CAPITALISTS.—Splendid investments now on hand.

OFFICE: 67 ST. SULPICE STREET.

AT THE RED STORE,
581 ST. CATHERINE STREET.

Our Great Cheap Sale of Spring Goods will begin on MONDAY, 10th instant, to be continued throughout this month. As the times are hard, and money very scarce, we are determined to sell cheap. Our extensive stock, consisting of the very important lines, and in which the public knows we excel, are

Tweeds and Dress Goods.

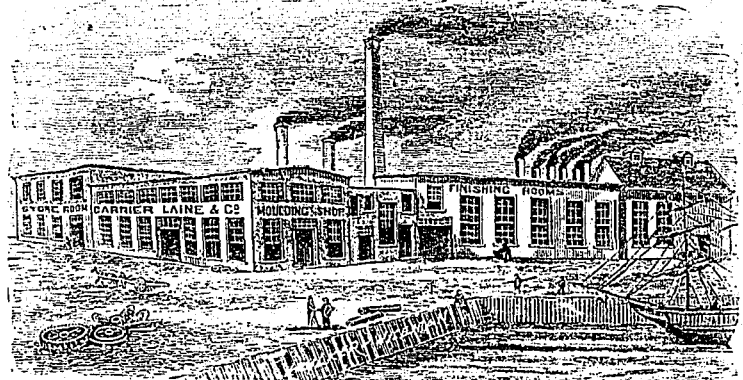
We have certainly in these two lines the best and most varied choice that can be offered by any house in Montreal, our special attention being exclusively devoted to these Branches. We are in a position to defy competition of the best houses in Canada, being directly supplied by manufacturers, and have no hesitation in recommending you to pay us an early visit and examine for yourself what we are doing in Cheap Goods.

At the Red Store.

The rich like the poor are sure to find Goods suitable for their purses. Everything will be done to merit the confidence of the public. Do not forget Cheap Sale taking place next week, 10th March.

AT THE RED STORE,
581 ST. CATHERINE STREET,

L. J. PELLETIER, LEFEBVRE & CO.
N.B.—Use Clapperton's Six Cord and Glace Sewing Cotton for hand and machine.



CARRIER, LAINE & CO.,
ENGINEERS, FOUNDERS, MILLWRIGHTS AND MACHINISTS,
BUILDERS OF

Steam Engines and Boilers for Steamboats, Saw and Grist Mills, etc., etc.

—ALSO, MANUFACTURERS OF—

STOVES, PLOUGHS, KETTLES AND ALL KINDS OF CASTINGS TO ORDER

Levis:—COMMERCIAL STREET, MCKENZIE'S WHARF.
Quebec:—Nos. 102, 104, 106 & 108, ST. PAUL STREET.

PREVOST & TRUDEL,

Contractors,

273 JACQUES CARTIER ST., MONTREAL.

R. MUNRO, Georgetown, P.E.I.

DEALER IN

Flour & Meal, Boots & Shoes, Groceries,
&c. &c.
AUCTIONEER AND COMMISSION MERCHANT

MONTREAL WHOLESALE PRICES CURRENT.—THURSDAY, APRIL 3, 1879.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
H. S. Almonds.....	0 15 0 17	CANNED FRUIT. p. doz.	\$ c. \$ c.	Tobacco Box Nails:	\$ c. \$ c.	IXX "	9 5 0 75
B. S. Walnuts.....	0 7 0 9	Peaches, 2 lb. tins.....	1 00 1 95	1 in. and 1 1/2 in. p. 100 lb kg	7 25 6 25	DC "	5 10 5 25
Filberts.....	0 7 0 9	" 3 lb. tins.....	2 80 2 90	2 1/2 " 2 3/4 " " "	6 00 5 00	DX "	7 00 7 25
Brazils, new.....	0 7 1/2 0 8	Strawberries, 2 lb. tins.....	1 40 1 50	3 " " " " "	5 25 5 00	DXX "	9 00 9 25
SPICES.		Pine Apples, 2 lb. tins.....	1 80 1 90	Cinch and Ify Cl. Nails:		Anchora per lb	0 5 0 06
Cassia..... per lb.	0 17 0 20	Pears, 2 lb. tins.....	1 60 1 55	1 and 1 1/2 in. per lb.....	0 08 1/2 0 08	Hides, per 100 lbs.	
Mace.....	0 90 1 00	Damsons, 2 lb. tins.....	1 40 1 45	1 1/2 " 1 3/4 " " "	0 07 0 07 1/2	Calfskins per lb.....	0 00 0 00
Cloves.....	0 40 0 46	ASSORTED PICKLES.		2 " 2 1/2 " " "	0 07 0 07 1/2	Sweepskins each.....	0 30 1 10
Nutmegs.....	0 60 0 90	Batty's Mxd Asd, pts., doz	2 00 0 00	2 1/2, 2 3/4, 3 in. and up.....	0 00 1/2 0 00	Green Hide, No. 1.....	7 10 8 10
Jamaica Ginger, Bl	0 22 0 27	Nabob.....	4 00 0 00	Plat & sharp pres'd N's:		" " No. 2.....	0 30 0 30
Jamaica Ginger, Unol.	0 19 0 21	Nabob Nap Sauce.....	2 75 0 00	1 and 1 1/2 in. per lb.....	0 10 1/2 0 09 1/2	" " No. 3.....	5 00 6 00
African.....	0 10 0 11	Crosse & Blackwell, pts.	2 70 0 00	1 1/2 " 2 " " "	0 08 1/2 0 07 1/2	Leather (at 6 m'ths:)	
Pimento.....	0 16 1/2 0 16	Potted Meats, per doz.....	2 70 2 75	2 1/2 " 2 3/4 " " "	0 07 1/2 0 07	Span Sole, lathy wts.	0 21 0 22
Pepper.....	0 9 0 9 1/2	Harvey Sauce, per doz.....	2 80 0 00	3 in. and up.....	0 00 1/2 0 00	Sjan Sole, 1st mfd wts	0 21 0 22
Mustard, 4 lb. Jars	0 17 1/2 0 18 1/2	Archovy " per doz.....	2 80 0 00	25 bxs 30 p.c. dis.		Do. No. 2.....	0 22 0 23
1 lb. " "	0 24 0 25	Reading " per doz.....	2 80 0 00	*Under 25 bxs 15 p.c.		No. 1 B. A. Sole, mid. wts.	0 22 0 23
RICE.		John Bull " per doz.....	2 80 0 00	horse Nails:		No. 1 B. A. Sole, over wts.	0 21 0 22
Arroan, &c..... per 100 lb.	4 25 4 45	Judith Soy " per doz.....	2 50 0 00	Galvanized Iron: No. 24	35 00 40 00	No. 2 B. A. Sole.....	0 18 0 20
bagco..... per lb.	0 54 0 6	Chutney " per doz.....	3 00 3 50	" 26.....	0 7 1/2 0 7 1/2	Buffalo Sole No. 1.....	0 19 0 20
Tapioca, Pearl.....	0 8 1/2 0 10	Worcester, 1/2 pts. per doz.	3 20 0 00	" 28.....	0 7 1/2 0 8	Do. do. 2.....	0 17 0 18
" Flake.....	0 8 0 9	" 1/2 pts. per doz.....	5 75 0 00	Ply Iron: Siemens No. 1	19 50 20 00	Slaughter, No. 1.....	0 23 0 23
CANNED GOODS. p. doz		Hardware.		Gartsharle, No. 1.....	17 50 18 00	Zanzibar No. 1.....	0 21 0 22
Sherbrooke Soups.....	3 00 0 00	Tin: Block, per lb.....	0 17 1/2 0 18	Eglinton, No. 1.....	16 00 16 50	Do. No. 2.....	0 16 0 19
Kidneys, 2 lb. tins.....	3 00 0 00	Grain.....	0 18 0 19	" Summerlee.....	17 00 17 50	Harness, best.....	0 27 0 30
Oxtail.....	3 00 0 00	Copper: Ingot.....	0 19 0 20	Bar—ord-brds. pr 100 lbs	1 80 1 90	" No. 2.....	0 28 0 25
Tomatoes, 2 lb. tins.....	1 80 1 85	Sheet.....	0 27 1/2 0 29	Do Best.....	2 50 2 70	Upper heavy.....	0 30 0 31
" 3 lb. tins.....	1 15 1 25	Cut Nails: 12 dy to 7 in.		Refined.....	2 10 2 35	" light.....	0 38 0 34
String Beans, 2 lb. tins.	1 20 1 30	per 100 lb keg.....	2 85 0 00	Swedes.....	4 60 4 50	Grained Upper.....	J 32 0 37
Lima " 2 lb. tins.....	1 40 1 50	8 dy to 10 dy p. 100 lb kg.	3 15 0 00	Hoops—Coopers.....	2 30 2 40	Red Upper.....	0 34 0 36
Green Peas, 2 lb. tins.....	1 55 2 65	5 " to 6 " " "	3 40 0 00	Canada Plates: Matton.....	3 25 0 00	Rip Skins, French.....	0 75 0 85
Baked Beans, 3 lb. tins.	2 50 0 00	2 1/2 " to 4 " " "	3 50 0 00	Arrow.....	3 40 3 50	English.....	0 65 0 75
Clam Chowder, 3 lb. tins.	2 40 0 00	" 4 " " " "	4 25 0 00	Swansca.....	3 25 3 35	Hemlock Calif.....	0 60 0 65
Fish " 3 lb. tins.....	2 40 0 00	100 kg-lots 5 p.c. discount.		Marshfield.....	3 25 3 35	Do. light.....	0 45 0 55
Spiced Salmon, 3 lb. tins.	3 50 4 00	American Shingle Nails:		Penn.....	3 25 3 35	French Calif.....	1 10 1 30
Spiced Salmon 4 lb. tins.	6 50 7 00	Best Plued.		Iron Wire:		Fine Calif Splits.....	0 30 0 35
Fresh Salmon, 1 lb. tins.	1 70 0 00	2 dy per 100-lb. keg....	4 75 0 00	No. 6, per bundle.....	2 00 3 10	Stoga Splits.....	0 22 0 25
Canned Salmon.....	2 00 0 00	2 1/2 " to 4 dy " " "	3 75 0 00	" 9, " " " "	2 30 0 00	Splits, large, per lb.....	0 22 0 23
Lobsters.....	1 40 0 00	Common Pattern.....	3 65 0 00	" 12, " " " "	2 40 2 70	" small.....	0 17 0 20
Lobsters, 1 lb. tins.....	1 40 1 50	2 dy to 4 dy per 100 lb kg	3 65 0 00	No 16, per bundle.....	3 30 0 00	Extra fine Shaved Splits.	0 28 0 30
Halibut, 1 lb. tins.....	1 50 1 60	Finishing Nails:		Steel, cast, per lb.....	0 12 1/2 0 13 1/2	Leather Board, Canadian.	0 12 0 14
Haddock, 1 lb. tins.....	1 40 1 50	1 in. to 1 1/2 in. p. 100 lb kg.	7 50 6 50	" Spring " " "	0 35 0 4	Enamelled Cow, pr fl.....	0 15 0 16
Scotch Ling, per lb.....	0 7 1/2 0 00	1 1/2 in. to 2 in. " " "	6 00 5 50	" Fire " " "	0 25 0 25	Patent.....	0 15 0 16
Loch Fine Herrings per 1/2	1 50 0 00	2 in. and up " " "	5 00 0 00	" Sleigh Shoe, " " "	0 25 0 3	Polished Grain.....	0 12 0 14
" " " per keg.....	2 60 0 00	25 kegs 25 p.c. discount.		" Blister, " " " "	0 8 0 10 1/2	Pebble Grain.....	0 12 0 14
		*Under 25 kegs 10 1/2 p.c. dis.		Tin Plates: 1C Coke.....	5 00 6 50	B. Calif.....	0 16 0 17
		Flour Barrel Nails:		1C Charcoal.....	6 00 6 25	Brush Kid.....	0 14 0 15
		3/4 in., 1 in. and 1 1/2 in. p. kg.	7 25 6 25	IX " " " " "	7 75 8 00	Buff.....	0 12 0 15

*These discounts apply only for immediate delivery, and for quantities named of each kind separately.
 Terms for all nails 4 months from average date of delivery. Cash discount (within 50 days) on Clinch and Pressed Nails, 5 per cent.; on Cut, Finishing, Flour Barrel and Tobacco Box Nails, 3 per cent.

THE METROPOLITAN MUTUAL BENEFIT SOCIETY.

Head Office, Montreal, P.Q.
 JOHN OGILVY, Esq., J. L. LEPROHON, Esq., M.D., Vice-Consul of Spain,
 PRESIDENT. VICE-PRESIDENT.
 A. A. DICKSON, SECRETARY.

This Society is the only one in the Dominion for the benefit of the general public; the other societies are confined to Free-Masons, Oddfellows, &c. Men wishing to provide for their families in case of their decease, neglect a duty by not becoming a member, as a Certificate of Membership in this Society is by far the cheapest provision a man can make.
 Agents wanted in every City, Town, Village and County in the Dominion.

THE Mutual Fire Insurance Company OF THE COUNTY OF JOLIETTE.

HEAD OFFICE: MONTREAL, P. Q.
 JOHN GRILLY, Esq., FRANC O. WOOD, Esq., B.A., B.C.L.,
 President. Vice-President.
 A. A. DICKSON, Secretary.

This Company insures all classes of Property in the Province of Quebec at equitable rates (the large cities excluded). Agents wanted in all unoccupied Territory in the Province.

NORTHERN Scottish Imperial ASSURANCE CO.'Y OF LONDON. INSURANCE CO.'Y OF GLASGOW.

THIRTY MILLIONS OF DOLLARS CAPITAL AND INVESTED FUNDS REPRESENTED.

We offer to the Public unequalled facilities and guarantees in FIRE INSURANCE. All classes of Risks taken on the most moderate terms. Losses will continue, as in the past, to be settled promptly and liberally.
 TAYLOR BROS., General Agents,
 Union Buildings, 45 St. Francois Xavier Street.

THE ROYAL CANADIAN Fire and Marine Ins. Co.,

President, . ANDREW ROBERTSON, Esq.
 Vice-President, Hon. J. R. THIBAudeau.
 ARTHUR GAGNON, Secretary-Treas.
 JAMES DAVIDSON, Manager Canada Fire Department.
 HENRY STEWART, Manager Marine Department.

HEAD OFFICE:—160 ST. JAMES Street, MONTREAL.

MONTREAL WHOLESALE PRICES CURRENT.—THURSDAY, APRIL 3rd, 1879.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Russetts, light.....	\$ c. s. c. 0 30 0 37½	" Jps., "	\$ c. s. c. 4 00 4 20	New Butter.....	\$ c. s. c. 0 00 0 23	Montreal.....	\$ c. s. c. 1 10 0 00
" heavy.....	0 20 0 25	" Lucca, Flasks.....	5 00	Brockville, choice select's	0 18 0 19	" pts.....	0 70 0 00
Lumber.		Spirits Turpentine, brls.	0 43 0 45	" ch'c. lines dairies	0 16 0 17	Brandy: Hennessy's.....	3 4½ 3 50
Ash, 1 to 4 in., M.....	16 00 20 00	Whale, retined.....	0 70 0 75	" fair to good.....	0 14 0 15	" case.....	10 00 10 50
Ash, timber, M.....	20 00 25 00	Paints, &c.		Morrisburg, ch'ce select's	0 19 0 20	Martell's.....	3 30 3 40
Birch, 1 to 4 in., M.....	13 00 15 00	White Lead, gen., 100 lb.	7 50 8 00	" ch'ce lines dairies	0 10 0 11	" case.....	9 50 0 00
Basswood, ½ to 2 in., M.....	12 00 15 00	" No. 1.....	6 75 7 20	" fair to good.....	0 14 0 15	Blauitt, Dubouché & Co. gal.	2 60 0 00
Basswood, ex. wide, M.....	16 00 20 00	" No. 2.....	6 00	Western Dairy, ch'ce lines	0 10 0 12	Jules Duret & Co.....	2 70 0 00
Black Walnut, per M.....	60 0 110 00	White Lead, genuine.....	2 10 2 25	" fair to good.....	0 5 0 10	" case.....	8 50 0 00
Cedar, round, lineal foot.....	00 01 00 07	in Oil, per 25 lbs.....	1 75 1 90	Store packed, all sections.		J. Robin & Co.....	2 00 2 25
Cedar, flat, lineal foot.....	00 03 00 05	Do., No. 1.....	1 60	Cheese, Sept. make.....	0 8 0 9½	" case.....	7 05 0 00
Cedar, square, lineal foot.....	00 07 00 09	" 2.....	1 40	Oct. make.....	0 7½ 0 8½	Pinet, Castillon & Co.....	2 65 2 70
Elm, 1 to 4 in., M.....	13 00 25 00	" 3.....	1 40	Poor and common grades.....	0 2 0 3	" case.....	8 00 0 00
Elm, timber, M.....	20 00 25 00	White Lead, dry.....	0 6 0 6½	Pork, mess.....	13 50 14 00	" case.....	2 05 2 70
Elm, Rock, 1 to 4 in., M.....	30 00 40 00	Red Lead.....	0 54 0 6	Do thin mess.....	12 50 13 00	Otard Dupuy & Co.....	2 05 2 70
Hemlock, 1 to 3 in., M.....	3 00 10 00	Venetian Red, Eng'h.....	1 75 2 00	Ham, City cured.....	00 9½ 0 19	Rouyer, Guillet.....	2 05 2 70
Hemlock, timber, M.....	10 00 12 00	Yel. Ochre, French.....	1 75 2 00	Lard.....	0 9½ 0 09	" case.....	7 50 0 00
Maple, hard, M.....	20 00 30 00	Whiting.....	0 60 0 70	Eggs.....	0 20 0 23	Cheaper shippers.....	2 05 2 70
Oak, 1 to 4 in., M.....	40 00 60 00	Produce.		" fresh.....	0 24 0 23	" case-qtz.....	6 00 6 00
Pine, good clear, M.....	25 00 35 00	Canada White, (No. 2.)	0 90 0 00	lined.....	0 2 0 6	Irish Whiskey—	
Pine, sound, 1 in., planed.....	13 00 15 00	" Spring (No. 2.)	0 88 0 00	Tallow rendered.....	0 2 0 6	Dunville.....	6 50 7 00
Pine, sound flooring, plan.....	11 00 12 00	Red Winter.....	0 95 0 00	Beef, mess.....	12 00 0 00	Roe's.....	7 00 8 00
Pine roofing, planed, M.....	10 00 11 00	Oats.....	0 26 0 27	Prime mess.....	10 00 0 00	Scotch Whiskey.....	2 50 2 80
Pine strips, 1 to 2 in., M.....	07 00 10 00	L. C. Barley, 32 per lbs.....	0 30 0 65	Hops.....	0 2 0 6	" case-qtz.....	5 50 6 25
Pine strips, planed 1 to 2 in., M.....	09 00 11 00	Peas.....	0 76 0 78	Apples, American.....	1 75 2 00	Rum: Jamaica.....	2 25 2 50
Pine, com. culls, M.....	06 00 09 00	Oatmeal.....	3 09 4 00	" Canadian.....	2 25 2 50	Demarara.....	2 00 0 00
Pine, com. 3 in culls, M.....	05 01 06 00	Corn.....	0 47 0 00	Tobacco.		Geneva Spirits.....	1 70 1 57
Pine, com. 3 in. planed, M.....	07 00 08 00	FLOUR.		Blacks, boxes in bond.....		" Green c'es.....	4 10 4 25
Pine, timber, M.....	12 00 14 00	Superior Extras.....	4 70 4 75	" caddies.....	0 9 0 14	" Red cases.....	7 75 8 00
Pine, shingles, M.....	02 00 03 00	Extra Superline.....	4 50 0 00	Mahoganies, caddies & bxs in bond.....	0 12 0 17	Champagne, (cases)	
Pine, 1½ lath, M.....	01 00 01 20	Strong Bakers.....	4 25 4 40	Brights, ".....	0 20 0 45	G. H. Mumm, Dry Verzen'y.....	24 50 26 00
Spruce, 1 to 2 in., M.....	08 00 10 00	Pancy.....	4 25 4 35	Rough and Ready, ".....	0 22 0 30	Louis Kaderer.....	26 25 28 00
Spruce, planed, 1 to 2 in., M.....	09 00 10 00	Spring Extra.....	4 22 4 25	Solace, ".....	0 13 0 25	J. Mumm Dry Verzenay.....	20 00 21 50
Spruce, 3 in., M.....	06 00 07 00	Superline.....	4 00 4 05	Prince of Wales.....	0 12 0 14	Bollinger Champagne...qtz.	24 00 00 00
Oils.		Fine.....	3 50 3 75	Nelson's Navy ½'s and 6's.....	0 12½ 0 14½	Port & Sherry, per gall.	1 25 5 00
Cod Oil, Newfoundland.....	0 46 0 50	Middings.....	3 10 3 25	Wool.		Claret, (cases.)	
Straits Oil—American.....	0 40 0 42	Pollards.....	2 50 2 75	Fleece.....	0 23 0 26	Cruse & fls[wired].....	4 50 and up
Straw Seal.....	0 40 0 43	Ont. Bags.....	2 10 2 20	Pulled Wool, Super.....	0 20 0 26	Cette Ports.....	1 05 1 25
S. R. Palo Seal.....	0 46 0 50	City Bags.....	2 25 2 30	Wines, Liquors etc.		Tarragona.....	1 20 1 30
Pale Seal, ordinary.....	0 42 0 45	Provisions.		Ale English.....	2 40 2 50	Native Wines.....	0 75 1 50
Lard Oil.....	0 65 0 75	Butter		Montreal.....	1 60 1 65	Canada Bye 25 u. p. 1m. gal.	1 10 0 00
Lined raw.....	0 60 0 62	Creamery.....	0 20 0 22½	Stout: Guinness'.....	1 65 0 00	Canada Spirits 50 o. p.	2 15 0 00
" boiled.....	0 62 0 67	Townships, choice select's	0 30 0 21	" pts.....	1 60 1 65	Mineral Waters	
Olive machinery.....	1 02½ 1 07½	" old ch'ce lines dairies	0 16 0 18	Appolluaris in glass dz. qt.		" pt.....	1 80 0 00
Olive oiling.....	1 75 1 80	Retailers will please bear in mind that above quotations apply only to large lots.		" in stone " qt.....		" pt.....	2 30 0 00
" qt., per case.....	2 60 2 75			" " pt.....		" pt.....	1 70 0 00
" pts., ".....	3 25 3 30			" pts.....		Hunyadi Janos, doz. pts.....	4 00 0 00

Jan. 1st.] **FINANCIAL STATEMENT** [1879.

OF THE

WESTERN ASSURANCE CO.,

INCORPORATED 1851.

HEAD OFFICE, - - - TORONTO.

HON. J. McMURRICH, *President.* | J. J. KENNY, *Secretary.*
 B. HALDAN, *Managing Director.* | JAS. BOOMER, *Inspector.*
 J. PRINGLE, *General Agent.*

Capital Subscribed, . . . \$800,000 00
 Capital Paid-up, . . . 400,000 00

ASSETS.

Cash in Bank.....	\$ 92,996 75
Government and Municipal Bonds.....	246,136 10
United States Bonds and Deposits.....	527,015 01
Bank Stocks, reduced value.....	86,481 00
Loan and Investment Co. Stocks and Deposits.....	107,445 50
Mortgages on Real Estate.....	47,411 73
Bills Receivable—(Marine Premium).....	29,597 66
Interest Unpaid and Accrued.....	10,954 59
Company's Offices.....	45,505 19
Agents' Bal. ces and other Accounts.....	70,870 89
	\$1,270,400 41

LIABILITIES.

Losses under Adjustment.....	59 288 39
Dividends Unclaimed.....	\$519 30
Dividend payable July 7, 1879.....	30,000 00
	3 519 39
	\$9,500 19

SURPLUS.

Capital Subscribed but not called in.....	\$1,180,595 81
	40,000 00
	\$1,580,595 81

Income for Year ending Dec. 31st, 1878. \$890,520 53

FIRE AND MARINE INSURANCE.
ANCUS R. BETHUNE, Agent, Montreal.

UNION FIRE Insurance Co.

Head Office, 52 ADELAIDE STREET, E. TORONTO.

AUTHORIZED CAPITAL - - \$1,000,000.

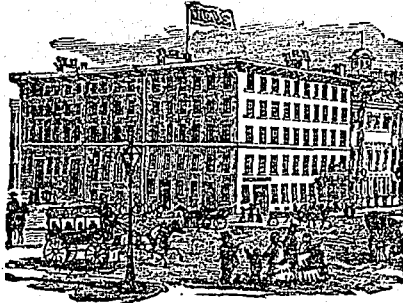
DIRECTORS:
President—Hon. J. C. Aikins, Senator, Toronto.
 W. H. Dunsbaugh, Esq., *Vice-President*, People's Loan & Deposit Co., Toronto.
 Benjamin Lyman, Esq., of Lyman Bros. & Co., Toronto.
 James Paterson, Esq., of Thomas May & Co., Toronto.
 A. A. Allan, Esq., of A. A. Allan & Co., Wholesale Furriers, Toronto.
 John Shields, Esq., of James Shields & Co., Wholesale Grocers, Toronto.
 R. Heber Bowes, Esq., of Smith, Wood & Bowes, Barristers, Toronto.
 J. M. Currier, Esq., M.P., Ottawa.
 Byron Williams, Esq., London.

This Company insures Household, Mercantile, and Manufacturing Risks at the lowest current rates against loss or damage by fire or lightning in places where there are efficient means for putting out fires. Applications for Agencies, with satisfactory references, will be entertained.

MESSRS. GASTON & GALT, SOLICITORS.
A. T. McCORD, JR.,
General Manager.

Hotels.

ST. LOUIS HOTEL,
THE RUSSELL HOTEL CO. PROPRIETORS,



WILLIS RUSSELL, President, . . . QUEBEC.
This Hotel, which is unrivalled for size, style and locality in Quebec, is open throughout the year for pleasure and business travel.

RUSSELL HOUSE,
OTTAWA.

This Hotel is fitted, furnished and kept as an exceptional, first-class Hotel. It has ample accommodation for five hundred guests, and is delightfully and centrally situated, being in close proximity to the Parliament Buildings, the Post Office, and all the points of interest.

J. A. GOVIN, Proprietor.

CANADA HOTEL.

St. Gabriel street,

MONTREAL, CANADA.

S. BELIVEAU, A. BELIVEAU,
MANAGER. PROPRIETOR.

Its chambers and menu are not surpassed. Commercial gentlemen and tourists will find it to their advantage to stop here.

Rates reasonable, though first-class in every particular.

Hotels.

HOTEL DUFFERIN,

CORNER OF
CHARLOTTE STREET AND KING SQUARE,
Saint John, New Brunswick.

GEO. W. SWETT—PROPRIETOR.

Bath Rooms and other conveniences are on each flat. The location (corner Charlotte street and King Square) is the finest in the city, being within three minutes' walk of all the business centres, and five or six minutes' walk of the Railroad Depots and Steamboat Landings.

GUELPH, ONT.

CITY HOTEL,

Opposite Grand Trunk Passenger Station
JOHN HAUGH,
PROPRIETOR.

Free Omnibus to and from all trains for Guests.

Good Stabling and Livery in connection

Mountain Hill House.

MOUNTAIN HILL, QUEBEC.

This hotel, so well known to the public, has been newly furnished throughout, and offers every comfort to the travelling public. Table superior. Suitable sample rooms for commercial travellers. House located convenient to Railway Depots and Steamboat Landings. Terms liberal.

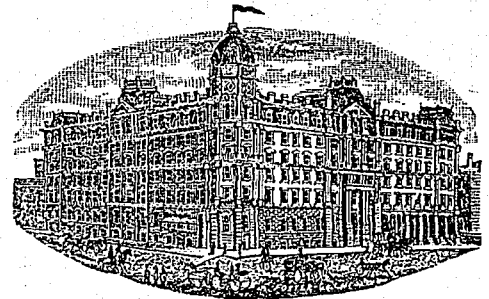
E. DION & CO., Proprietors.

Cobourg, Ont.

PAUWEL HOUSE

Best Commercial House; central locality. Sample Rooms on ground floor.

Hotels.



WINDSOR HOTEL,
MONTREAL.

THE PALACE HOTEL OF THE WORLD.—Has special advantages for the comfort of guests, with spacious PARLOUR and PROMENADES. Its location is high, which insures pure air, with views of the River and Mountain Scenery.

Has a room for commercial men at 117 St. François Xavier Street.

Rates, \$2.50 per day, and upwards.

R. H. SOUTHGATE, Manager

JAS. WORTHINGTON, Proprietor.

AMERICAN HOTEL.

TORONTO.

Rates Reduced to Meet the Times.

Seventy-five Rooms at \$2.00, and seventy-five at \$1.50. The most central and convenient Hotel in the city, both for commerce and family travel. Three minutes walk from the Union and Great Western Depots; and first-class in every respect, except price.

GEORGE BROWN, Proprietor.

Agricultural Insur. Co.,

(A STOCK COMPANY,)

OF WATERTOWN, NEW YORK,

CHARTERED IN 1853.

J. A. SHERMAN, Pres. ISAAC MUNSON, Sec'y

DEPOSITED WITH CANADIAN GOVT. . . . \$100,000.

Insures nothing but Farm Property, Churches, Convents, Private Residences and similar risks with contents of same, against Loss or Damage by Lightning as well as Fire.

CASH ASSETS, January 1, 1879.....	\$1,150,063.99
Claims for Losses, Dividends.....	51,440.75
Capital (paid up in cash).....	200,000.00
Unearned Reserve Fund.....	681,977.62
Net Surplus.....	216,645.62

GEO. H. PATTERSON, Montreal, Manager Pro. Quebec.

J. FISHER, Cobourg, Chief Agent, Ontario.

THE MUTUAL LIFE

ASSOCIATION OF CANADA.

HOME OFFICE, HAMILTON.

PRESIDENT—JAS. TURNER. | VICE-PRESIDENT—ALEX. HARVEY.

Deposited with the Dominion Government for the additional protection of Policy-holders, \$50,000.00.

Premiums Absolutely Non-Forfeitable after two Annual Payments, and Profits distributed equitably and entirely among the Policy-holders.

This Company issues Policies upon all approved plans at reasonable rates.

A policy-holder insured on the ordinary plans may—after having paid two annual payments—discontinue his Policy and receive his share of the funds in either cash or a paid-up policy. Full particulars will be given on application to the Home Office, or to any of the Agencies throughout the Dominion.

DAVID BURKE, Manager.

WM. SMITH, Secretary.

RICHARD BULL, Superintendent of Agencies.

THE STANDARD
Fire Insurance Company.

Head Office, . . Hamilton, Ont.

GOVERNMENT DEPOSIT, \$25,000.

This Company has the largest Government Deposit of any purely Provincial Company.

It confines its business for the present exclusively to the Province of Ontario, and limits its Liability on any First-Class Risk to \$3,000.

PRESIDENT.

D. B. CHISHOLM, Esq., Barrister, late Mayor of Hamilton, and Ex-M.P. for Hamilton.

SECRETARY-TREASURER.

H. THEO. CRAWFORD.

WILLIAM CAMPBELL, General Agent Toronto District.

Insurance.

THE ACCIDENT INSURANCE COMPANY OF CANADA.

Incorporated by Dominion Parliament, A.D., 1872.

Authorized Capital, . . \$250,000.

HEAD OFFICE, MONTREAL.

President, Vice-President,
Sir A. T. GALT. JOHN RANKIN, Esq.,
MANAGER.

EDWARD RAWLINGS.

THE ACCIDENT

Is the only Purely Accident Insurance Company in Canada; its business is more than twice that transacted by all the other Canadian Companies combined; it has never contested a claim at law, and is the only Canadian Company which has made the *Special Deposit with Government* for the transaction of Accident Insurance in the Dominion.

SURETYSHIP.

THE CANADA

GUARANTEE COMPANY

MAKES THE

Granting of Bonds of Suretyship

ITS SPECIAL BUSINESS.

There is now **NO EXCUSE** for any employee to continue to hold his friends under such serious liabilities, as he can at once retrieve them and be.

SURETY FOR HIMSELF

by the payment of a trifling annual sum to this Company.

This Company is not mixed up with Fire, Marine, Life, Accident or other business; its whole Capital and Funds are solely for the security of those holding its Bonds.

JANUARY 7th, 1876.—The full deposit of \$50,000 has been made with the Government. It is the only Guarantee Company that has made any Deposit.

HEAD OFFICE:—MONTREAL.

President:—SIR ALEXANDER T. GALT.

Manager:

EDWARD RAWLINGS.

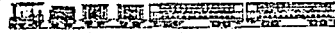
AUDITORS:—EVANS & RIDDELL.

STOCKS AND BONDS.

Reported by J. D. CRAWFORD & Co. Members of the Stock Exchange.

NAME.	Shares.	Capital subscribed.	Capital paid-up.	Rest.	Dividend last 6 Months.	Closing Prices, April 3.
* British North America	£50	\$ 1,866,666	\$ 1,866,666	\$ 1,170,000	2½	100
Canadian Bank of Commerce	\$ 50	6,000,000	6,000,000	1,400,000	4	103½ 104½
Consolidated Bank of Canada	100	3,500,000	3,477,950	230,000	3	46½ 40½
Dominion Bank	50	970,250	970,250	230,000	2	49½ 52
Du Peuple	50	1,600,000	1,600,000	340,000	2	38½
Eastern Townships	50	1,457,850	1,314,954	800,000	3½	49½ 60
Exchange Bank	100	1,000,000	1,000,000	50,000	3	50 60
Federal Bank	100	1,000,000	1,000,000	80,000	3½	98 104½
Hamilton	100	1,000,000	700,000	50,000	4	98 100
Imperial Bank	100	913,000	868,000	50,000	4	102½
Jacques Cartier	50	1,000,000	1,000,000	.....	0	31 32½
Maritime	100	1,000,000	667,940	20,000	0	.....
Mechanics' Bank	50	500,000	456,510	.....	.....	.....
Mechanics' Bank of Canada	100	2,200,000	5,461,790	475,000	3½	53 54½
Molson Bank	50	2,000,000	1,986,715	400,000	3	74 77
Montreal	200	12,000,000	13,070,000	5,500,000	5	140 144½
National	100	2,000,000	2,000,000	200,000	3½	.....
Ontario Bank	100	3,000,000	2,996,000	100,000	3	62½ 65
Quebec Bank	100	2,500,000	2,499,920	475,000	3½	.....
Standard	50	509,750	507,850	20,000	3	80 83
Toronto	100	2,000,000	2,000,000	1,000,000	3½	110 118
Union Bank	100	2,000,000	1,990,956	200,000	2	55 55
Ville Marie	100	1,000,000	858,820	.....	3	.....
Anglo Canadian Mortgage Co. ....	.....	300,000	.....	.....	4	104½
Building and Loan Association	25	750,000	750,000	66,000	4½	100 102½
Canada Landed Credit Co	25	1,430,000	600,000	40,000	4½	120 130
Canada Loan and Savings Co	50	2,000,000	2,000,000	800,000	6	173½
Dominion Savings & Investment Soc.	50	800,000	624,323	83,629	5	172½
Dominion Telegraph Co	50	600,000	600,000	.....	2½	60½
Farmers' Loan and Savings Co	50	450,000	400,000	17,000	4	112
Freehold Loan & Investment Co	100	600,000	600,000	200,000	5	146
Hamilton Provident & Loan Society	100	1,000,000	814,000	107,500	4	113
Muron & Eric Sav. & Loan Soc.	50	1,000,000	977,622	220,000	5	132½
Imperial Loan and Investment Co.	50	600,000	600,000	50,000	4	104 107
London & Can. Loan & Agency Co.	50	4,000,000	550,000	148,000	5	123
London Loan Co. of Canada	50	418,500	129,400	15,129	9-7 mos.	.....
Montreal Telegraph Co	40	2,000,000	2,000,000	.....	4	102½ 103½
Montreal City Gas Co	40	4,000,000	1,560,000	.....	5	109½ 100
Montreal City Passenger Ry Co.	50	1,200,000	600,000	.....	0	78
Montreal Building Association	50	500,000	500,000	.....	2	.....
Montreal Loan & Mortgage S'y	50	1,000,000	1,000,000	75,000	4	100
National Investment Co .....	.....	1,400,000	.....	.....	3½	101 102
Ontario Savings & Inv. Soc.	50	1,000,000	970,600	161,076	5	126
Provincial Permanent Building Soc.	100	280,000	280,000	10,000	3	.....
Richelieu & Ontario Nav. Co.	100	1,500,000	1,500,000	.....	2½	40½ 42
Toronto City Gas Co	50	600,000	600,000	.....	5	141½
Union Permanent Building Soc.	50	500,000	400,000	85,000	5	138
Western Canada Loan & Savings Co ..	50	1,000,000	800,000	250,000	5	145½

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NAME.	Shares.	Price.	Montreal April 3.
Can. Government Debentures, 6 p. ct. 1877-80	102 106
Do. do. 5 per ct.	104 105
Do. do. 5 per ct. 1876	101½
Dominion 6 per ct. Stock	99½ 100
Montreal Harbor Bonds 6 p. c.	104
Do. Corporation 6 per ct. Bonds	103½
Toronto 7 per ct. Stock	119½
Toronto City 6 per ct.	99½
Co. Debentures, (Ont.) 20 years 6 per ct.	101 102
Township Debentures, (Ont.) 6 per ct.	98

EXCHANGE.

NAME.	Price.	Montreal April 3.
Bank of London, 60 days	9½ c 9½
Gold Drafts on New York	par 1-16 p

Shares.	Railway and other Stocks.	Pd.	Quotations London Mar. 1.
100	Atlantic & St. Lawrence Shs.	all	110
100	Do. 6 p. c. St. Mt. Bonds	100	106
100	Do. do. 3rd Mort. 1891	100	170
100	Buffalo and Lake Huron 6 p. c.	all	105
100	Do. do. 5½ p. c. 2nd Mort.	100	98
100	Do. Preference	100	84
100	Canada Southern 1st Mort., 7 p. c.	all	81
100	Grand Trunk of Canada	100	7
100	Do. Eq. Mort. Bds. 1st charge, 6 p. c.	all	106
100	Do. do. 2nd do.	all	105
100	Do. do. 1st Prof. Stock	all	40
100	Do. do. 2nd Prof. Stock	all	26
100	Do. do. 3rd Prof. Stock	all	13
100	Do. 4 p. c. Prop. Deb. Scrip	all	72½
200	Great Western of Canada	all	69
100	Do. do. do. 1890	all	96
100	Do. 5 p. c. pref. conv. Hill Jan 1st, 1890 ..	all	65
100	Do. Perpetual 5 p. c. Debenture Stock ..	all	92
100	Internal Bridge 6 p. c. Mort. Bds. Scrip ..	all	103
100	Do. do. 6 p. c. Mrt. Prof. Shs. See ..	all	103
100	Do. do. 6 p. c. Mrt. Prof. Shs. See ..	all	103
100	N. of Canada 6 p. c. Bds. payable 1890 ..	all	92
100	Do. do. 6 p. c. 1st Mort.	all	100
100	Do. do. 2nd do.	100	89
100	Northern Extension 6 p. c. Mort.	all	92
100	Do. do. 6 p. c. Mort.	all	92
100	Well, Grey & Bruce, 7 p. c. Bds. lat. Mort.	all	63
100	T. G. & B. 6 p. c. Mort. Bds. lat. Mort.	all	39
100	St. Lawrence & Ottawa 6 p. c. Mort.	all	102
100	British Columbia 6 p. c. Stock, Sept.	all	110
100	Can. Gov. at 6 p. c. Jan and July 1877-80 ..	all	105
100	Do. 6 p. c. 1881-4, Jan and July	all	109
100	Do. 6 p. c. 1885, Jan and July	all	109
100	Do. 5 p. c. Ins. Stock	all	106
100	Do. Dom. Stock of 1903, April and Oct.	all	105
100	Do. Dominion Stock of 1904, 4 p. c.	all	94
100	Do. do. 1504 Ins. Stock	all	94
100	New Brunswick 6 p. c. Jan and July	all	109
100	Nova Scotia 1 p. c. 1886	all	109
100	Quebec 5 p. c.	all	102

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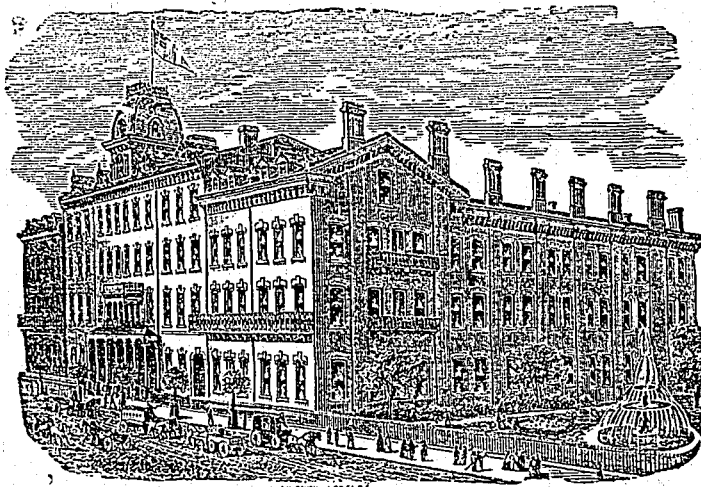
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STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations, April 3rd, 1870.

NAME OF COMPANY.	No. Shares.	Last Dividend per year.	Share par value.	Amount paid per Share.	Last Sale. per Share.	Canada quotations per ct.
British America Fire & Marine.	10,000	5-6mos.	\$50	\$50	\$50	112
Canada Life	2,500	7½-6mos.	400	50	85	193
Citizens, Fire, Life, Guarantee & Acc't	11,800	.....	100	10	22½	126½
Confederation Life	5,000	6-6 mos.	100	12½	12½	102
Sun Mutual Life and Accident.	5,000	4-6 mos.	100	10	.....	26
Isolated Itsk, Fire.	5,000	.....	100	10	120	120½
Quebec Fire.	2,500	12½	400	130	10	100-105
Queen City Fire	2,000	10	50	20	26	162
Western Assurance.	20,000	7½ 6 mos.	40	10	15	100
Royal Canadian Insurance.	20,000	5	100	60	20	102½
Accident Insurance Co. of Canada.	2500	8 per ct.	100	20	20	.....
Canada Guarantee Co.	2835	8 per ct.	50	20	20	.....
Merchants' Marine Insurance Co.	5,000	.....	100	20	.....	.....
National Insurance, Fire.	20,000	.....	100	35	.....	.....
Stadacona Insurance Co., Fire and Life	50,000	.....	100	20	.....	.....
Ottawa Agricultural.	10,000	.....	100	25	.....	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, March 10, 1870.)

Briton Medical Life	20,000	10	£10	2	£1 2½	.....
Briton Life Association	50,000	10	1	1	1	.....
British & Foreign Marine	50,000	50	20	4	15½ 15½	.....
Commercial Union Fire Life & Marine	50,000	30	50	5	19½ 20½	.....
Edinburgh Life	5,000	10	100	15	38½ 40	.....
Guardian Fire and Life	20,000	13	100	50	66½	.....
Imperial Fire	12,000	£7 p. sh.	100	25	15½	.....
Lancashire Fire and Life	100,000	30	20	2	7½ 7½	.....
Life Association of Scotland	10,000	20	40	3	30	.....
London Assurance Corporation	35,802	48	25	12½	63 66	.....
London & Lancashire Life	10,000	10	10	1 7-20	1 1½	.....
Liverp'l & London & Globe Fire & Life	£391,752	70	20	2	15½ 15½	.....
Northern Fire & Life	30,000	70	100	5	37½ 37½	.....
North British & Mercantile Fire & Life	40,000	56	50	6½	48 48½	.....
Phoenix Fire	6,722	£21 p. s.	.....	.....	300 30½	.....
Queen Fire & Life	200,000	30	10	1	8 8½	.....
Royal Insurance Fire & Life	100,000	60	20	3	20½ 20½	.....
Scottish Commercial Fire & Life	125,000	22½	10	1	2 1	.....
Scottish Imperial Fire and Life	50,000	5	10	1	1 0½	.....
Scottish Provincial Fire & Life	20,000	30	50	3	10½ 10½
Standard Life	70,000	58½	60	12	72 73

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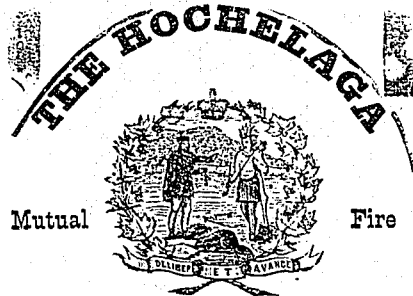
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				Cash.	Bonus.	Cash.	Bonus.
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