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# THE JOURNAL OF COMMERCE

FINANCE AND INSURANCE REVIEW

Vol. 9.—No. 1.

MONTREAL, FRIDAY, AUG. 22, 1879.

Subscription  
\$2 per annum.

Leading Wholesale Houses of Montreal

## GAULT BROS. & CO.

Manufacturers and Importers,  
MONTREAL,

Invite attention to their Fall Stock, which is now fully assorted in all departments, and embraces many new lines, both in Home and Foreign Manufacture. Their early purchases have placed them in a position to present a STOCK which, for STYLE and VALUE, will DEFEY COMPETITION.

Orders by letter or through travellers will have 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.

### WOOLLEN DEPARTMENT.

WE ARE SHOWING FULL RANGES OF

OVERCOATINGS

IN

NAPS,

DIAGONALS,

BEAVERS,

PRESIDENTS, &c.

AT OLD PRICES.

JOHN MACDONALD & CO.,

21 and 23 Wellington street, 30 and 32 Front street.  
TORONTO.

### DISSOLUTION OF PARTNERSHIP.

Notice is hereby given that the partnership heretofore existing between the undersigned at Montreal, and Toronto under the name of "THOMAS MAY & COMPANY" was dissolved by effluxion of time on the 5th day of July inst.

The liabilities of the late firm have been assumed by the undersigned, RICHARD WOLFF and FREDERICK ALBERT MAY, carrying on business at Montreal, under the style "THOMAS MAY & CO.," who alone are authorized to receive payments and grant discharges for all debts due to the late firm.

Dated 5th July, 1879.

RICHARD WOLFF,  
FREDERICK A. MAY,  
JAMES PATTERSON.

Referring to the foregoing notice we beg to inform you that the business heretofore carried on by

### THOMAS MAY & CO.,

at Montreal and Toronto, will be continued by Richard Wolff and Frederick A. May, under the same name at Montreal, where all debts due to the late firm are to be paid to the undersigned.

In making this announcement, and thanking you for past favors, we wish especially to notify you that we intend to carry on and cultivate the Trade of the western part of the Dominion direct from Montreal.

We have no hesitation in assuring you that our long experience and extensive knowledge of the markets, combined with ample means, will enable us to offer you every possible advantage in connection with our special business.

### HATLINERY and FANCY DRY GOODS

We respectfully solicit a continuance of your patronage, and beg to assure you that we shall do all in our power to make our business relations mutually beneficial. We remain,  
Yours respectfully,

THOMAS MAY & CO.

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.

AUTUMN, 1879.

## J. G. MACKENZIE & CO.

Importers and wholesale Jobbers in

British, Foreign and Domestic

## DRY GOODS

381 & 383 St. Paul Street,

Rear of French Cathedral,

MONTREAL:

AND

St. Paul's Buildings, Paternoster Row,

LONDON, Eng.

## The Chartered Banks.

## Bank of Montreal.

ESTABLISHED IN 1818.

Capital Subscribed, . . . . . \$12,000,000  
 Capital Paid-up, . . . . . 11,999,200  
 Reserve Fund, . . . . . 5,000,000  
 Head Office, . . . . . Montreal.

## Board of Directors.

GEORGE STEPHEN, Esq., . . . . . President.  
 G. W. CAMPBELL, Esq., M. D., . . . . . Vice-President  
 Hon. Thos. Ryan, . . . . . Sir A. T. Galt, G.C.M.G.  
 Peter Redpath, Esq., . . . . . Edward Mackay, Esq.  
 Hon. Donald A. Smith, . . . . . Gilbert Scott, Esq.,  
 Alexander Murray, Esq.,  
 R. B. Angus, General Manager.

## Branches and Agencies in Canada.

**Montreal,** W. J. Buchanan, Man.  
 Belleville, Ont. Hamilton, Ont. Ploton, Ont.  
 Brantford, " Kingston, " Port Hope, " .  
 Brockville, " Lindsay, " Quebec, Que.  
 Chatham, N.B. London, " Sarala, Ont.  
 Cobourg, Ont. Moncton, N.B. Stratford, " .  
 Cornwall, " Newcastle, " St. John, N.B.  
 Goderich, " Ottawa, " St. Marys, Ont.  
 Guelph " Perth, " Toronto, " .  
 Halifax, N.S. Peterboro', " Winnipeg, Man.  
 A. Macdonald, Inspector.

Agents in Great Britain.—London, Bank of Montreal, 9 Birch Lane, Lombard Street. London Committee—E. H. King, Esq., Chairman, 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, 59 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. Buntin.  
 THOMAS CRAIG, . . . . . Cashier.  
 GEO. BURN, . . . . . Inspector.

## BRANCHES,

Hamilton, Ont. . . . . O. M. Counsell, Manager.  
 Aylmer, Ont. . . . . J. G. Bilette, 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. Dobree, . . . . . Frederic Lubbock,  
 Henry K. Farrer, . . . . . A. H. Philpotts,  
 Richard H. Glyn, . . . . . J. Murray Robertson.  
 H. J. B. Kendall,

Secretary—R. W. BUADFORD.

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

R. R. GRINDLEY, General Manager.

J. S. CAMERON, Inspector.

## Branches and Agencies in Canada.

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 &amp; 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; Agr. Bank, Limited. West Indies, Colonial Bank. Paris—Messrs. Marouard, Andre & Co. Lyons—Credit Lyonnais.

## THE MOLSONS BANK

INCORPORATED BY ACT OF PARLIAMENT, 1855.

Capital, \$2,000,000 Rest, \$200,000

HEAD OFFICE, MONTREAL.

## Directors.

JOHN MOLSON, Esq., . . . . . President.  
 Hon. THOS. WORKMAN, M.P., . . . . . Vice-President.  
 T. JAS. CLAXON, Esq., . . . . . R. W. SHEPHERD, Esq.  
 Hon. D. L. MACPHERSON, . . . . . H. A. NELSON, Esq.  
 F. WOLFFESTAN THOMAS, . . . . . Cashier.  
 M. HEATON, . . . . . Inspector.

## Branches of The Molsons Bank.

Brockville, Meaford, Smith's Falls,  
 Exeter, Millbrook, St. Thomas.  
 Ingersoll, Morrisburg, Toronto,  
 London, Owen Sound, Sorel, P. Q.  
 Ridgetown, Campbellton, N. B.

## AGENTS IN THE DOMINION.

Quebec—Stadacona Bank.  
 Ontario and Manitoba—Ontario Bank and Bank of Montreal and their Branches.  
 New Brunswick—Bank of N. Brunswick, St. John.  
 Nova Scotia—Halifax Banking Company, and its Branches.  
 Prince Edward Island—Merchants Bank of Halifax, Charlottetown & Summerside.  
 Newfoundland—Commercial Bank of Newfoundland, St. John's.

## AGENTS IN UNITED STATES.

New York—Mechanics' National Bank, Messrs. Morton, Bliss & Co., Messrs. C. F. Smithers & W. Watson; Boston, Merchants National Bank; Portland, Casco National Bank; Chicago, First National Bank; Cleveland, Commercial National Bank; Detroit, Mechanics' Bank; Buffalo, Farmers and Mechanics' National Bank; Milwaukee, Wisconsin Marine and Fire Insurance Co. Bank; Toledo Second National Bank.

## AGENTS IN GREAT BRITAIN.

London—Bank of Montreal, Messrs. Glyn, Mills, Currie & Co., Messrs. Morton, Rose & Co.  
 Collections made in all parts of the Dominion and returns promptly remitted at lowest rates of exchange.

## 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.

Almona, Ottawa.  
 Belleville, Owen Sound.  
 Berlin, Pembroke.  
 Brantford, Perth.  
 Chatham, Prescott.  
 Elora, Quebec.  
 Galt, Kentrew.  
 Gananoque, Sorel.  
 Hamilton, Stratford.  
 Ingersoll, St. Johns, Que.  
 Kingsburg, St. Thomas.  
 Kingston, Toronto.  
 London, Walkerton.  
 Mitchell, Waterloo, Ont.  
 Montreal, Windsor.  
 Napanea, Winnipeg, Manitoba.

Bankers in Great Britain.—The Clydesdale Banking Company, 30 Lombard Street, London, Glasgow and elsewhere.

Agency in New York. 38 Exchange Place. Messrs. Henry Hague & John B. Harris, Jr., Agents.

Bankers in New York.—The Bank of New York N.B.A.

## LA BANQUE DU PEUPLE.

Capital \$2,000,000.

HEAD OFFICE, . . MONTREAL

C. S. CHERIER, Esq., President.  
 GEO. S. BRUSH, Esq., Vice-President.  
 A. A. TROTTIER, Esq., Cashier.

## FOREIGN AGENTS.

London—Glynn, Mills, Currie & Co.  
 New York—National Bank of the Republic.  
 Quebec Agency—The Bank of Montreal.

## 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.  
 P. Vallee, Esq.  
 FRS. VEZINA, Cashier.  
 Montreal Branch—J. B. Smeec, Manager.  
 Sherbrooke—J. Lefranco, 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 of the Dominion.

The Chartered Banks.

**THE CONSOLIDATED BANK OF CANADA.**

Capital, - \$2,100,000

**DIRECTORS:**

President: SIR FRANCIS HINCKS, K.O.M.G. Montreal.

Vice-President: R. J. REBKIE, Esq., Montreal.

- JOHN GRANT, Esq., Montreal.
- W. W. OGILVIE, Esq., "
- JOHN RANKIN, Esq., "
- ANDREW ROBERTSON, Esq., "
- A. SAUNDERS, Esq., "

ARCHIBALD CAMPBELL, - General Manager.  
W. C. Pridham, - - - - - Inspector.

**BRANCHES.**

**MONTREAL.**

- Do, Chaboulez Square.
- Galt, St. Hyacinthe.
- Bellefleur, Hamilton.
- Toronto, Chatham.
- Sherbrooke, Toronto, Young St.
- St. Catharines, Wingham.

**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.

Interested 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 - - - - - 1,400,000

**DIRECTORS.**

HON. WILLIAM McMASTER, *President.*

WM. ELLIOTT, Esq., *Vice-President.*

- Noah Barnhart, Esq., James Michie, Esq.
- Hon. Adam Hope, T. Sutherland Stuyser, Esq.
- George Taylor, Esq., Jno. J. Arnton, Esq.
- A. R. McMaster, Esq.

W. N. ANDERSON, General Manager.

B. E. WALKER, Inspector.

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

**BRANCHES.**

- Barré, Sarnia.
- Bellefleur, Hamilton, Seaford,
- Berlin, London, Ottawa,
- Brantford, Lucan, Stratford,
- Chatham, Montreal, Strathroy,
- Collingwood, Norwich, Thorold,
- Dundas, Orangeville, Toronto,
- Dunnville, Ottawa, Walkerton,
- Galt, Paris, Windsor.
- Goderich, Peterboro', Woodstock.
- St. Catharines

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 May 15, 1879 ..... 1,331,568  
RESERVE FUND..... 300,000

**Board of Directors.**

R. W. HENEKER, President.

Head Office—Sherbrooke, Que.

- Hon. T. LEE TERRILL Vice-President.
- M. H. Cochrane, G. N. Galce,
- G. K. Foster, Hon. J. H. Pope, M.
- A. A. Adams, G. G. Stevens.
- T. S. Morey.

WM. FARWELL, General Manager.

**Branches.**

- Waterloo, Richmond,
- Coaticook, Stanstead,
- Cowansville, Granby.
- 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, \$2,950,272; 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, Winnipeg.  
Foreign Agent.—London, Eng.—Bank of Montreal. New York—R. Bell and C. F. Smithers. Boston—Tremont National Bank.

**IMPERIAL BANK**

**OF CANADA.**

Capital Authorized - - - - - \$1,000,000  
Capital Paid up - - - - - 684,045

**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.—Bosnant 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.

**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., Vice-Pres.
- T. H. Grant, T. LeDroit Joseph Shehyn, 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.

The Chartered Banks.

**The Bank of Toronto.**

CANADA.

Incorporated 1855.

Capital, \$2,000,000. Reserve Fund, \$750,000.

**DIRECTORS:**

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

**HEAD OFFICE, TORONTO.**

DUNCAN COULSON, CASHIER.  
HUGH LEAGH, ASSISTANT CASHIER.  
J. T. M. BURNSIDE, INSPECTOR.

**BRANCHES.**

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

**BANKERS.**

LONDON, ENG., The City Bank; NEW YORK, National Bank of Commerce.

**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—Araprior. Agents in Canada—Canadian Bank of Commerce. New York—J. G. Harper & J. H. Goadby. London, Eng.—Alliance Bank. [Limited.]

**Financial.**

**THE HAMILTON**

**Provident and Loan Society.**

Hon. ADAM HOPE, Senator—President.  
W. E. SANDPOD—Vice-President.  
Capital (authorized to date)..... \$1,000,000.00  
Subscribed Capital..... 850,000.00  
Paid-up Capital..... \$314,000  
Reserve and Contingent Fund..... 107,500 921,500.00

Total Assets..... 1,693,759.00  
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.

**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. BULLEN,  
Manager.

**Stock Brokers.****FENWICK & BOND,  
STOCK BROKERS**

(MONTREAL STOCK EXCHANGE.)

OFFICE:

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

**Assignees, Accountants, &c.**

(For Legal Cards see other page.)

**Antigonish, N.S.****ARCELD A. MACGILLIVRAY, J.P.**, County Treasurer, and Official Assignee. Collecting of debts attended to promptly.**Aricat, Cape Breton.****JOHN H. RINDRESS**, Official Assignee, Notary Public, Commission Merchant, &c., Aricat, 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 Gowen, T. D. McConkey, Esq., Sheriff, Samuel Lount, Esq., Registrar, Messrs. Lount & Lount, Barristers.**Belleville, Ont.****M. B. ROBFEN**, Official Assignee, Valuator for 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.**Bradford, Ont.****SAMUEL DRIFFIELD**, Bradford, County of Simcoe, Official Assignee, Accountant and Conveyancer, Auditor for the Freehold Loan and Saving Society, agent for the leading British and Canadian Insurance Companies, Notes and Accounts collected. *Charges moderate.***Brampton, Ont.****J. W. MAIN**, Official Assignee for the County of Peel, Brampton, Ont.**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 Ins. 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.**Brussels, Ont.****C. R. COOPER,**

OFFICIAL ASSIGNEE,

For the county of Huron.

BRUSSELS P.O. Ont.

**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. MCGREGOR**, Official Assignee, County of Waterloo, Galt, Ont.**Assignees, Accountants, &c.**  
(For Legal Cards see other page.)**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 Kingsmill, Esq., and Messrs. Lyman Bros., Toronto; F. Keller, Esq., Advocate, Montreal, &amp;c., &amp;c.

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116 St. Francois Xavier Street, Montreal.**TAYLOR & SIMPSON,**Official Assignees, Accountants, Auditors,  
Commissioners for taking affidavits for Quebec and Ontario.353 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.**BEAUSOLEIL & KENT,**

ASSIGNEES, ACCOUNTANTS &amp; AUDITORS,

No. 55 St. James Street, Montreal.

**C. BEAUSOLEIL**, Official Assignee.**A. L. KENT**, Accountant and Commissioner.**L. AJOLE, PERRAULT & SEATH,**

Assignees &amp; Accountants,

Nos. 64, 66 &amp; 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.**Assignees, Accountants, &c.**  
(For Legal Cards see other page.)**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.**Owen Sound, Ont.****GEORGE PRICE**, Official Assignee for the County of Grey. Agent for the Dominion Telegraph Company, and Vickers' Express, Owen Sound, Ont.**Penobscot, N.B.****J. E. B. MCCREADY**, Official Assignee for King's County, Coroner, &c., Penobscot, N.B.**Peterborough, Ont.****JAS. A. HALL**, Sheriff and Official Assignee—Peterborough, Ont.**Plantagenet, Ont.****JAS. VAN BRIDGER**, Official Assignee for Prescott 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. FLINTOFF**, Official Assignee for the County of Lambton, Sarnia, Ont.**WM. 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 & CLENCH**, St. Catharines, Ont., Official Assignees, Accountants, &c. Collections a speciality. References if required.**Strathroy, Ont.****H. NICHOLSON**, Accountant, Official Assignee, Real Estate Agent, Agent for National, Canadian, and Anchor Lines of Ocean Steamers. Money to Loan at 8½ 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.****WM. 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.

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

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**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.

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**BELDING BRO. & CO.,** F. PAUL,  
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**Commercial Summary.**

- Farmers in the country about Ingersoll, Ont., report only an average crop.
- The burnt district in Orillia is now the scene of active rebuilding.
- A light yield of wheat is reported from different parts of South Yarmouth.
- The shipments of cheese from Belleville last week amounted to 3,315 boxes.
- Ottawa lumber dealers consider the prospects for the fall trade good.
- Eight hundred bushels of oats, the first of this season's crop, were sold in Winnipeg last week at 68 cents per bushel.
- Cattle shipments from St. John, N.B., are resulting very satisfactorily, and the industry is in growing favor.
- The larvae of the cabbage butterfly are doing a great deal of damage in the vicinity of Listowel.
- The shipments of coal from Picton, N. S., thus far this year are twice those of last for the corresponding period.



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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.

— It is expected that the Western Counties Railway will be open for traffic by the 1st of October. Two hundred men are now at work on the line of the road.

— Application has been made to the Town Council of Goderich for permission to construct a street railway from the station to the water's edge.

— The assessed valuation of taxable property in Halifax, N. S., this year is \$15,603,578, and the amount of the tax \$236,000, or about one and a half cents on a dollar.

— Another party of practical farmers is about to start for the North West under government auspices to give lessons in farming to the Blackfoot Indians.

— Eight hundred and fifty ounces of gold dust, worth about \$15,000, arrived at Halifax, N. S., one day last week from the Wine Harbor and Sherbrooke gold mines.

— The cotton consumers of the world number, it is computed, five hundred millions, and they receive four-fifths of their supplies from Great Britain.

— Agricultural societies throughout the Ottawa district have postponed their fairs this year so as not to interfere with the success of the Dominion Exhibition.

— Manitoba produce will be well represented at the coming Dominion Exhibition. Extensive preparations are making throughout the Province for the forwarding of roots, vegetables, grain, etc.

— The failure of W. McIntosh, dry goods merchant, Brantford, is announced, with liabilities stated at \$25,000. The broom of insolvency, though by no means new, seems to be making a remarkably clean sweep this season.

— The discovery of coal is reported from the interior of Newfoundland at a point between Bay of Islands and Green Bay, with indications sufficiently promising to justify boring, which is now going on.

## Leading Wholesale Trade of Montreal.

**GREENE & SONS CO.,**

Wholesale Manufacturers  
MONTREAL.

**FURS AND HATS,  
BUFFALO ROBES, &c.**

Our Customers Buying from us Buy Direct from First Hands.

**FINE FURS. BEST VALUE.**

ALL THE LEADING STYLES.

WAREHOUSE, { 517, 519, 521, 523, } MONTREAL.  
ST. PAUL STREET.

— An association of salt manufacturers held a meeting at Clinton on Saturday last and broke up their organization for the reason that some of the members were making sales below prices agreed upon.

— The Redpaths of this city are said to have subscribed \$25,000 to the projected Halifax sugar refinery, and with this result the subscription committee recently canvassing in Quebec have returned home.

— Weather reports from England are again very unfavorable to the crops. Low-lying lands are flooded by late heavy rains, and in some sections wheat is rotting to such an extent that standing crops will not pay for the cutting.

— The schooner "Aloe" has been smuggling farming implements into Minudie, N.S., and upon putting into port of St. John, N.B., last week was seized by the landing surveyor. The owners paid a fine of \$400, and the vessel was released.

— The Western channel at the mouth of Belleville harbor is to be dredged to a depth of 12 feet, with a width of 70 feet, and at the upper end a basin will be formed of a size sufficient for turning the largest vessels which trade out of the port.

— The imports of West India sugar at the port of Halifax to the 31st of July of this year were 9,585,313 lbs., valued at \$262,187; last year the imports for the corresponding period were 2,611,271 lbs., valued at \$99,782. The increase is of course directly due to the operations of the new tariff.

— William Rodden of this city, whose failure was recently announced, has submitted an offer of settlement at 50 cents on the dollar. A meeting of creditors was held on Thursday, the 14th inst., at which three well-known gentlemen were appointed inspectors of the estate, the offer to compromise remaining in the meantime under advisement.

— Leo Harmburger & Co., insolvents, who succumbed immediately after and in connection with the failure of Ascher & Co., the firm now notorious through its half-million indebtedness to the Consolidated Bank, have submitted to their creditors an offer of 10 cents on the dollar, partly secured, and the same is now under consideration.

— Rich deposits of molybdenite have just been found on two lots in Renfrew County, one in the township of Admaston, the other in the township of Ross. We are informed that a mining lease has already been taken by a number of parties acting in concert who propose to begin operations as soon as practicable.

— White birch abounds in the district through which runs the Quebec and Lake St. John Railway, and it is proposed to establish some-where on the line a spool factory in the belief that the wood can be utilized with profit. The enterprise as now planned will, it is said, give employment to about 150 men, in which case of course it will open up an important traffic for the railway.

— We read of a medical gentleman who "gives his pigs chloroform when he runs short of food for them, and the pigs remain unconscious for periods ranging from a week to ten days; and strange to say, so far from losing flesh, exhibit a marked improvement when they recover from the effects of the anesthetic." In this age of progress it becomes one not to be hasty in giving the lie with regard to scientific news, and so we turn the item over to our farming friends without comment.

— According to newspaper report the miners now on a strike at the Springhill, N.S., coal mines are threatened with expulsion from their homes unless they accede to owners' terms within the week. To turn out tenants for non-payment of rent is all right, but to turn them out because they refuse to work at any given

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# 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 &amp; Woollen Goods;

ARE ALSO PREPARED TO SUPPLY

Wool to Manufacturers at most advantageous figures.

We sell to the Wholesale Trade only.

rate of wages is all wrong. The idea of compulsion between employees and employer, whether it operate against the one or the other, is subversive of equity, good order and safe business, and should never be entertained.

—A meeting of the creditors of Ascher & Co., of this city, was held on the 20th inst., and the matter of assigneeship satisfactorily arranged. The objectors to Mr. P. S. Ross as assignee waived their objection, and withdrew all intervention, whereupon Mr. Ross expressed a desire not to be appointed to the office, and a motion to appoint Mr. A. B. Stewart and Mr. Charles Hagar joint assignees was carried unanimously.

—The contemplated offer of 10 cents on the dollar in cash was made by H. Beattie & Co., grocers of this city, at a meeting of creditors held on Wednesday, the 19th inst. The sense of the meeting was in favor of accepting the offer, but the necessary percentage of credits to give action validity was not represented, and an adjournment was had to the 27th inst., by which time it is expected the required signatures will be given. The statements submitted showed direct liabilities of \$120,000 and indirect \$65,000. The assets were stated at: stock, \$23,000; good book debts, \$10,000; and bad or doubtful debts, \$78,000.

—A writ of attachment was issued on the 18th inst. against Robert Robins Southcombe, merchant tailor, of Oshawa, Ont. The liabilities of the insolvent are stated at \$2,635, and assets about \$1,800. Robins' business has been largely with tradesmen dependent for their own income upon the furniture factory and foundry which closed last winter. A number of these have been compelled to move away from Oshawa, and not a few have left unsettled accounts to represent them in their absence. Robins seems to have given credit with a liberal hand, and now very naturally comes in for a liberal share of the result. A meeting of creditors is called for the 3rd prox.

—A well attended meeting of creditors of the Mechanics' Bank was held in this city on the 19th inst. for the purpose of considering the desirability of placing the bank in insolvency at the expiration of the allotted ninety days, namely, on the 28th inst. The result attained was the carrying of a resolution by unanimous vote to the effect, "That a committee of five creditors be now named to confer with the directors of the Mechanics' Bank with a view to secure joint action between them and the creditors in winding up its affairs, such committee to report to an adjourned meeting to be held in this hall on Friday, August 22nd, at 4 p.m." The resolution further designated the committee, and upon its passage the meeting adjourned.

—The Secretary of the Scottish Timber Carrying Trade Association at Greenock writes to the *London Shipping and Commercial Gazette*, July 31st, cautioning traders against sending their ships back to Quebec on the ground that "to the already exorbitant charges of the Port of Quebec there must be added the loss of all the crew's work during the loading of the cargo, the Laborers' Union having decided at a meeting held a week or two since to allow no sailors to assist in loading timber or deals, whether the ship is British or foreign." The ship laborers of Quebec seem determined to destroy the carrying trade of that port if it be in their power: yet it does seem strange that they cannot be led to take into consideration what will be their predicament should they succeed.

—The New York correspondent of *Martineau & Smith's Trade Journal* lightens up the dull sobriety of his market reports with the following bit of advertising humor:—"Your people have a good many hearty laughs over some of our advertising devices, but laugh as you will, they are effective, and serve to impress the name of the article indelibly upon '*L'homme qui rit*.' We are laughing on this side over a squib that

Leading Wholesale Trade of Quebec.

J. H. BOTTERELL &amp; CO.

Boot &amp; Shoe Manufacturers

QUEBEC.

Always on hand a FULL ASSORTMENT of the STAPLE LINES.  
ORDERS by MAIL promptly and carefully attended to.

OFFICE STATIONERY

BLANK BOOKS,

INTEREST TABLES,

CUSTOM HOUSE FORMS, &amp;c.,

To be had at

W. DRYSDALE &amp; CO.,

232 St. James Street, MONTREAL.

S. H. MAY &amp; COMPANY,

IMPORTERS OF

PAINTERS SUPPLIES

of every description, including

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

MONTREAL.

is travelling the rounds, something to this effect: An advertisement of the Plutonian Oil Cooking Stove says:—"Don't roast a woman over a red hot stove." The matter-of-fact editor, commenting on this, says:—"We never do. The best plan is to build a fire in the back yard and roast her on a spit, *a la cannibal*. You thereby prevent the several rooms in the house from becoming impregnated with the odour of cooking, have no fat flying all over the kitchen floor, and have your woman evenly cooked all the way through. A red hot stove burns 'em too much and spoils the flavor." This may be absurd, but the reader does not readily forget the name of the Plutonian."

—Some bank managers seem to have the notion that it is quite legitimate to start a friend in business with the bank funds, if only they are satisfied of the friend's trustworthiness and of the good promise of the business to be entered upon. That such a theory is prevalent needs no special demonstration, so abundant are the proofs in the way of recent disclosures, but the case of A. C. Sénécal & Co., of this city, recently attached, affords such a complete exposition of the system that we give it particular mention: The business of the firm was in church ornaments. The registered member of the firm was one Brokowski, a fruiterer in Oakville, Ont. Sénécal himself was but a clerk, and Brokowski, a friend of the late cashier of the Mechanics Bank, simply lent his name to the business. It now transpires that of this firm's paper the Mechanics' Bank had no less than \$31,000 under discount. All of which means that the Mechanics' Bank was running a retail store for the sale of church ornaments for the benefit of a friend of the cashier, with, from all appearances, not the stockholders but the depositors' money.

Leading Wholesale Trade of Montreal

**MORLAND, WATSON & CO.**

Iron and Hardware

Merchants &amp; Manufacturers.

All descriptions of

SHELF AND HEAVY HARDWARE,

MONTREAL SAW WORKS,

MONTREAL AXE WORKS,

385 & 387 ST. PAUL STREET,  
MONTREAL.**WAREHOUSING,  
Brockville, O.**

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

**ROBERT CRAWFORD.**

REFERENCES PERMITTED TO

Bank of Montreal, Brockville.  
Sir Hugh Allan, Montreal.  
Andrew Allan, Esq., Montreal.  
George Stephen, Esq., Montreal.  
James A. Graham, Esq., H. B. Co., Montreal.  
Hon. Don. A. Smith, M.P., Montreal.  
W. W. Ogilvie, Esq., Montreal.**EDWARD ADAMS & CO.**WHOLESALE GROCERS  
AND IMPORTERS OFTeas, Sugars, Tobaccos, Wines & Spirits  
DUNDAS STREET,

LONDON, . . . . . ONT.

— The failure of James McHenry, of London, Eng., is announced. For many years McHenry has been known on both sides of the Atlantic as a railroad magnate and capitalist of almost unlimited resources, and his plans and purposes constituted items of news eagerly sought after on both the London and New York stock exchanges. His railroad interests on this continent were particularly centred in the Atlantic and Great Western and the Erie Railways, and in the numberless litigations in which the latter Company especially has been involved the name of McHenry has figured perhaps as repeatedly and prominently as that of any other one man. Readers of the JOURNAL will recall that but a short time ago a suit by the Erie Company, involving some \$1,500,000, was entered against McHenry; it is thought that the decision of this suit in favor of the plaintiff was the last straw (rather a heavy straw) that broke the camel's back. However this may be, the amount at stake did not determine the question of bankruptcy, for the liabilities of the insolvent are stated at about £1,000,000, or nearly \$5,000,000, and the assets of so doubtful a character and uncertain value that no estimate can properly be put upon them. It is regarded as certain that the estate will wind up very badly.

— If jolly good nature and general popularity were of themselves dependable passports to business success, we should not have to record the failure of John McGregor, groceries and liquors, of Teeswater, Ont.; but excellent as are these traits of character, and greatly as they may aid in the establishment and prosecution of any business, it cannot be denied that they are quite as often the birthright of the insolvent as of

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, &amp;c., &amp;c., &amp;c.

OFFICES AND WAREHOUSES:

310, 312, 314 and 316 St. Paul Street  
AND  
253, 255 and 257 Commissioners Street  
MONTREAL.**MILLS & HUTCHISON,**

WHOLESALE

**CANADIAN WOOLENS**

186 McGill street, Montreal.

**FALL STOCK**

COMPLETE.

Large variety. PRICES LOW. Travellers now on the road. Buyers visiting Montreal are requested to examine our Stock before placing their orders.

the successful man of affairs. No accurate count has ever been made of the number of people in the world who are constantly on the look out for an easy going tradesman or storekeeper who will trust them; but the cynical will have it that the aggregate makes a large percentage of the whole population, and the exhibits of insolvents of late years will support that view. But without any approach to cynicism we may say that the class named exists in every community in sufficient number to swamp any tradesmen who will permit, and this, we regret to say, seems to be about what McGregor has done. It is well to have a jolly, happy-go-lucky disposition, but it is also well for storekeepers especially to have a sharp eye on the genus dead-beat. The liabilities of the insolvent are \$2194.60, and the assets, a store and farm heavily encumbered, and about \$500 in other properties.

— The Steamship *Colina*, chartered for deals to London, was seized in this port last week at the suit of the Pacific Mutual Insurance Company of New York. Messrs. R. Reford & Co., of this city, agents for the vessel, have gone security for the amount involved, and she was allowed to depart on Tuesday, the 19th inst. The question at issue is one of great interest as affecting the cattle trade, since it covers the matter of general average contribution in case of a jettisoned deck cargo, and we therefore give the particulars in full: In the month of September last Messrs. Head and Bickerdike, two cattle dealers of this city, jointly shipped on board the *Colina* a quantity of live stock, including 167 head of cattle and a large number of sheep and hogs. The cattle, valued at \$15,130, were insured in the Pacific Mutual

Leading Wholesale Trade of Toronto

ESTABLISHED, A. D. 1840.

**PETER R. LAMB & CO.,**

MANUFACTURERS,

Toronto, . . . . . Ontario.  
Blacking, Snow Blacking, Leather Preserver, Harness Oil, Neats Foot Oil, Glue, Ivory Black, Animal Charcoal, Superphosphate, Bone Dust.**NEW WELLINGTON HOTEL,**

Guelph, Ont.

The above Hotel is one of the best in the Dominion, and the ONLY FIRST-CLASS HOUSE in the City; has all the modern improvements, Bath Rooms and Water Closets on each flat. Electric Bells in every room. Rate \$1.50 per day. Special Rates to members of the Commercial Travellers Associations. Sample Rooms free.

Omnibus and Baggage Van at every train.

THOMAS WATTS & W. A. BOOKLESS,  
PROPRIETORS.**BOOK AND JOB PRINTING**

AND

**BLANK ACCOUNT BOOKS.**

GET AN ESTIMATE FROM

*Lovell Printing & Publishing Co.,*

Account Book and General Bookbinders,

23 &amp; 25 St. Nicholas St., Montreal,

FOR YOUR

Account Books, Letter-Press Binding,  
and Job Printing.

This Company have the very best facilities for turning out work in a superior manner and with despatch. They have recently added to their Job Department a large number of fonts of the latest styles of type. They solicit a trial order.

Special attention given to the binding of books issued in numbers, and to the re-binding of books for Libraries, &c.

**JOHN LOVELL,**

Managing Director.

Montreal, Aug., 1876.

Insurance Company for \$14,940. The vessel, bound for Glasgow, encountered severe weather, and it was found necessary to throw the cattle overboard in order to save the ship. This done, Glasgow was reached in safety and the rest of the cargo discharged. The Insurance Company having paid the claim of Head and Bickerdike, and accepted the transfer of all the shipper's rights in the matter, now claim that the amount of the loss should be paid by a general voyage contribution, and that the owners of the ship should not have surrendered the cargo. Seizure before judgment was taken out owing to the fact that none of the owners of the *Colina* reside in Montreal. The question is now before the courts, whence a decision will be awaited with interest.

— The story going the round of the papers of \$2,000,000 profits made by Messrs. Stephen, Angus and Smith of this city through a recent negotiation of \$8,000,000 bonds of the St. Paul, Minneapolis and Manitoba Railway should in every instance be taken with a grain of salt, and doubtless many persons will be disposed to use that sort of seasoning liberally. It is quite possible for three capitalists to make that sum out of a railway enterprise, but these are hardly the times, and that is hardly the road fitted to render such a coup probable or even

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  
Do Do., CUT to SPECIAL  
"SIEMENS BEST," IF LENGTHS  
REQUIRED.

The above Iron is of VERY SUPERIOR QUALITY, being entirely made from Hematite Ore.

**Gillespie, Moffatt & Co.,**  
12 St. Sacrament, Montreal,

Steel Co'y of Canada.

**THE TELEGRAPH PEN.**

Try our MONTREAL TELEGRAPH CO. PEN, the Best Commercial Pen in use. None genuine without our name on Box and Pens. In Boxes of 1 gross, 50 cts.; 1/2 gross, 30 cts.; 1/4 gross, 20 cts. Mailed on receipt of price.

**MURRAY & CO.,**  
Stationers' Hall, 231 McGill Street.

plausible. We doubt if any such *per capita* profits have been realized in any single operation of the nature of simple railroad financing since the construction of the Union Pacific Railroad by the celebrated *Crédit Mobilier*. The St. Paul, Minneapolis and Manitoba road comprises a length of about 500 miles, 100 miles of which are branches from the main line which extends from St. Paul, Minn., to St. Vincent in the same state on the Canada border. The road certainly has every promise of a good future, since for the present at least it is without competitors for the traffic north of St. Paul, inclusive of the whole territory of Manitoba, and is not likely to have any for an indefinite time to come.

— The failure of the large dry goods house of D. McInnes & Co., of Hamilton, although by many more than suspected to be imminent from the time of the Hamilton fire, by which they were heavy losers, until its announcement on Friday last, took the greater part of the community by surprise and gave a real shock to the nervous fabric of commercial confidence. Although the fire precipitated the crisis it is now known that it was one that had been threatening for a long time past, though by reason of the vigorous system of retrenchment inaugurated by Mr. McInnes upon resuming the active management and sole direction of the business some months ago, it was confidently expected by many friends that actual bankruptcy would be escaped. The direct loss of over \$140,000 by the fire, according to the valuation put upon stock destroyed, served utterly

Leading Wholesale Trade of Montreal.

ESTABLISHED 1800.

**LYMAN, SONS & CO.**

WHOLESALE DRUGGISTS

AND

**MANUFACTURING CHEMISTS**  
MANUFACTURERS OF

**Lined Oil,**

**White and Colored Paints,**  
**Putty,**

**Calcined Plaster,**  
**Land Plaster.**

**DRUG AND SPICE GRINDERS.**

IMPORTERS OF

**DYE STUFFS, NAVAL STORES, OILS, &c.**

382, 384 and 386 ST. PAUL STREET  
MONTREAL.

**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.

**"Portland Cement,"**

(The Burham Brand)

**C. H. BINKS & CO.,**  
**MONTREAL.**

**FRUIT & VEGETABLE CANNING CO.**  
OF DELHI, ONT.

Are now prepared to SUPPLY THE TRADE with FIRST-CLASS QUALITY OF

**Fruits and Vegetables.**

Send for Price List.

**JACOB SOVERHEEN,**  
Delhi, Ont. Manager.

to destroy these hopes, and left no course open but suspension of business. With the advent of bad times five or six years ago McInnes & Co. naturally suffered, as did nearly all in active business, but unfortunately, through unwillingness to curtail risks in recognition of the altered phase of commercial affairs, they came to suffer greater and greater losses still. Throughout this period the conditions have notoriously been such that the best business talent and the most untiring energy would avail but little as a counter-balance to the mistake of seeking a large trade, and so it is that during the past season many failures have taken place that impinge not the least upon the integrity, the ability, or the high commercial character of the unfortunates. The head of the firm now under notice is everywhere spoken of in the highest terms, and his misfortune is regarded as the occasion for expressions of sympathy and continued esteem. A meeting of creditors was held on Tuesday, the 19th inst., in this city, at which statements were submitted, showing direct liabilities of \$390,000, and indirect \$580,000 additional. The valuation put upon the assets, exclusive of secured liens thereupon, was \$280,000. An offer of 45 cents on the dollar in cash was favorably received by the creditors

Leading Wholesale Trade of Montreal.

**JAMES GUEST,**  
**COMMISSION MERCHANT**  
AND GENERAL AGENT,

No. 21 ST. JOHN ST., MONTREAL,

AGENT FOR

Jules Duret & Co., Cognac, (Vine Grower's Co.)  
Jules Bellerle, (Cognac.)  
Siegerl & Sons, (Genuine Angostura Bitters.)  
J. H. Henkes, Delftslaven, Holland Gin, best Pale  
"Frigo Medal."

Canada Vine Grower's Association of Ontario,  
(Brandy, Wines, &c.)

Wheeler & Co., Belfast, (Ginger Ales, &c.)  
E. Johnson & Co., Liverpool, (Export Bottlers,  
Guinness' Stout, and Bass' Ales, &c.)

Mannuel Cardenosa & Co., (Barcelona and Tarragona  
Spanish Ports.)

Roig Ponsseti & Co., (Barcelona and Tarragona  
Spanish Ports.)

C. Schoydt De Waechter, Cotte, (Sherrries, &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 Cham-  
pagne and Moselle.

Alphonse Chaumette & Co., Chateau Pernaud, Bor-  
deaux (Sauternes, &c.)

C. Clarke & Co., Bordeaux, (Clarets, Prunes, &c.)  
Jamaica and Demerara Rums.

Geo. Randall & Co., Waterloo, Ontario, Distillers,  
(Whiskies, &c.)

**Banagher Whiskey Distillery, Limited**  
(Old Irish Whiskies.)

The advertiser has been appointed agent for the  
celebrated HENKES GIN for Quebec, Ontario and  
Newfoundland.

**BOURGEAU, LIFFITON & CO.,**

PROPRIETORS

**COFFEE & SPICE**

STEAM MILLS,

43 COLLEGE Street, cor. ST. HENRY.  
MONTREAL

**Parks' Cotton Yarns.**

Awarded the only Medal given at the CENTEN-  
NIAL EXHIBITION for Cotton Yarns of Canadian  
Manufacture. Nos. 5 to 10, White and Colored.

**COTTON CARPET WARP.**

No. 10, 4 ply, White, Red, Brown, Slate, etc. War-  
ped fast colours, and full length and weight in  
every package. BEAM WARPS for WOOLLEN  
MILLS. Single, Double and Twisted, White and  
Colored, HOSIERY and KNITTING YARNS of  
every variety required in the Dominion.

**ALEX. SPENCE, Wm. PAKKS & SON,**  
223 McGill St., New Brunswick Cotton Mills,  
Montreal. St. John, N.B.

Agent for Quebec and Ontario.

present, and a deed of composition was drawn up to be circulated for the necessary signatures. The proceedings were harmonious, and a resolution expressive of the satisfaction of the creditors was adopted.

— A. Graham & Co., of Owen Sound, dealers in groceries, provisions and boots and shoes, who failed on the 31st of July, submitted at a meeting of creditors held on the 13th inst. a statement of their affairs, showing liabilities amounting to \$4,504.99, of which sum \$650 was secured. The assets were placed at a nominal valuation of \$4003.24. An offer of 40 cents on the dollar in secured paper, payable at eight and twelve months, was also submitted, and the meeting, pending full consideration of the same, adjourned to the 28th inst. The story of this failure, with other names, has been often told, and will have to be told many a time again. It is that

**PINKERTON, WHITHAM & CO.**

WHOLESALE MANUFACTURERS OF

**BOOTS & SHOES**

Nos. 9 &amp; 11 Youville Street,

AND

Nos. 1 &amp; 3 Normand Street,

**MONTREAL,**

Opposite H. &amp; A. ALLAN'S Steamship Offices.

A large and well assorted Stock continually maintained, specially adapted to the wants of the Country Trade. Orders through our Travellers, or by mail, promptly filled, and first-class Saleable Goods guaranteed at the lowest possible prices.

**D. MORRICE & CO.****Canadian Manufactures,**

10 ST. HELEN STREET,

**MONTREAL.**

of the farmer's son, who, dissatisfied with the slow but sure revenues of his acreage, and ambitious of the quick success that seems to be the promise of mercantile life, sells his farm and with the proceeds stocks a village store. Not unfrequently the venture is successful for years, and when the times are propitious, and natural talent for business is developed into a valuable experience, the ambition of the storekeeper is gratified, and he becomes possessed of an assured competence, perhaps of great wealth. But more commonly, through want of apprenticeship to the business, and through the acquisition of a farming experience that is not the best school for a mercantile education, the result is a bitter disappointment, sometimes a complete failure. After years of steady application to business it is indeed hard to find not only original capital swept away, but a legacy of indebtedness taking its place that can only be met by composition; but the lesson that such an issue naturally awaits incomplete equipment at the outset was

**JAMES MURRAY,**

Commission Agent for all descriptions of  
**CANADA PRODUCE**  
Breadstuffs and Provisions,  
*Water St., St. John's, Newfoundland.*  
Reference: Commercial Bank of Newfoundland  
Usual advances. Frequent opportunities of shipping from Montreal.

taught, though not learned, long before the undertaking was contemplated. By all means let farmers' sons become storekeepers or engage in any other field of business enterprise towards which they have a natural bias, but let them begin early to fit themselves for the occupation it is proposed to enter upon. The times, however, as is too well known, have been such that much of the reputed best business talent of the country has had to seek shelter from the financial storm in the haven of insolvency, so that failure just now is open to abundant explanation

**M. E. DANSEREAU & CO.,**

AGENTS FOR THE

**Societe de Commission, de Consignations et de Transports. (Capital, 1,000,000 frs.)**

No. 1, RUE LAFAYETTE, PARIS.

BRANCH-HOUSES—Havre, Brest, Nantes, Bordeaux, Marseille, Saigon, (Cochin-China,) St. Petersburg, (Russia.)

IMPORTERS OF

*All kinds of European Goods on the best terms and conditions*

AGENTS for the following French Publishing Houses, whose publications are offered at Paris Catalogue prices:

Firmin Didot & Cie.; Hachette & Cie.; Garnier Freres; Chs. Delagrave, Hetzel & Cie.; Delain Freres; Abel Pilon, A. LeVasseur, successeur; Victor Palme; Gaume & Cie.; Poussielgue Freres; Perisse Freres; Alfred Mame (Tours); Ardant & Cie. (Limoges); J. Lefort (Lillo); Vve. Casterman (Tournaï); Marchal, Billard & Cie. (Law Books); Adrien Delahaye; G. Masson (Medical Books).

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

Payment divided in twenty monthly instalments from date of delivery of purchase. Duties and charges added to the first instalment.  
Philosophical and Chirurgical Instruments and apparatuses for Laboratories imported on order.

15, 17 &amp; 19 ST. JAMES STREET, MONTREAL.

**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.,**

Sole Agents for the Dominion of Canada.

15, 17 &amp; 19 ST. JAMES STREET, MONTREAL.

**WM. McLAREN & CO.,****BOOT AND SHOE**

MANUFACTURERS.

Factory: 90, 92 &amp; 96 Jurors Street.

Offices and Warehouse: VICTORIA SQUARE,

**MONTREAL.****JOHN S. SHEARER & CO.**  
MONTREAL.

Representing well-known Makers of

**Knitted Goods, Naps, Tweeds, Etoffes,**  
&c., &c. &c.

Agents in Canada for Messrs. Wm. Lindsay & Co., Shippers and Forwarders of Liverpool, London and Glasgow. Messrs. L. & Co. having recently established a Branch House at Glasgow, importers trading with Scotland will find it to their advantage to correspond with them or us as to rates.

tion apart from unfitness or want of thorough schooling in the business. Our remarks, therefore, while they are born of the misfortune that has overtaken Graham & Co., are intended to have, and should be accepted as having, not special but general application. The insolvents, so far as we are aware, retain the esteem and the best wishes of the community in which they live, and it cannot but be admitted that the experience they have bought supplies, though at a needlessly high cost, every want that may have heretofore existed in that respect.

THE  
**MONTERRAT CO.**  
(LIMITED.)  
**LIME-FRUIT JUICE**  
AND  
**PREPARATIONS.**

**H. SUGDEN EVANS & CO.**

Sole Agents for Canada and United States.

*Prices and descriptive Catalogue on application.*

**WILLIAM DARLING & CO.,**  
IMPORTERS OF

*Metals, Hardware, Glass, Mirror Plates*

*Hair Seating, Carriage*

*Makers' Trimmings and Curled Hair.*

Agents for Messrs. Chas. Ebbinghaus & Sons, Manufacturers of Window Cornices.

No. 30 St. Sulpice, & No. 379 St. Paul Streets  
MONTREAL.

**T. JAMES CLAXTON & CO.**  
IMPORTERS

OR

BRITISH AND FOREIGN

**DRY GOODS**

ST. JOSEPH STREET,

MONTREAL.

**The Journal of Commerce**  
FINANCE AND INSURANCE REVIEW.

MONTREAL, AUGUST, 22, 1879.

OUR COTTON MANUFACTURES.

The substitution of an *ad valorem* duty of 15 per cent. for that of 17½ per cent., and the imposition of a specific duty of one cent. per square yard on plain cotton manufactures and two cents on colored, for the purpose of fostering, strengthening and extending this important branch of Canadian industry, will certainly not be inoperative, although it is yet too early to speak with any other than speculative confidence of the results to be attained. Already, however, something has been done involving direct consequences of no little moment. Additional factories are building, and will be pushed to completion with the least possible delay. These will give employment to a certain number of people and turn out a certain number of yards of cotton goods, which will be marketed. So much is assured. What profit there may be in the whole business and, therefore, what its chance of permanency, and what its general benefits, are questions that cannot be positively answered until the end of yet another year, but there are data upon which reasonable conjecture as to these matters

may be based, a few of which it may be interesting and not unprofitable to consider at this time.

First, let us ask to what extent the domestic manufacture of cotton goods promises to be increased by enterprises already undertaken. Three such enterprises, namely, the enlargement of the Hudson mills and the construction of new mills at Coaticook and Cornwall are now in progress. The capacity of the Hudson mills, the additions to which are to be completed this fall, will be about doubled. Last year these mills turned out 7,000,000 yards of goods; the product for next year is estimated at from 12,000,000 to 14,000,000 yards. The capacity of the other two mills together will be, according to present plans, about 7,000,000 yards. The entire product of domestic cotton goods last year, as nearly as can be estimated in the absence of official figures, was about 28,000,000 yards; next year it promises to be over 40,000,000, reckoning that the product will increase in proportion with the increase of manufacturing capacity.

Second, what will be the profit on this business? So many contingencies enter into any calculation of this kind that it would be utterly idle to enter upon one, if only synthetical methods were permissible. Last year cotton was bought by the manufacturers at 9 cents per pound; to-day, were they compelled to buy, they would have to pay 12½ cents or more. Any advance that has as yet been made in cotton goods would barely cover one-half this rise in the price of the raw material, and so it happens that just now there is no apparent profit in the manufacture of cotton goods. Either raw cotton must decline, a turn of the market by no means certain, though confidently looked for by experienced buyers, or cotton goods must still further advance, a move most difficult to execute in view of the general poverty, and one that would in all probability seriously reduce consumption. It will be seen that, under the circumstances, there are no direct methods by which the profit on the manufacture of cotton goods can be even approximately estimated, nor, indeed, whether or not there will be any profit at all. But may we not fairly reach a conclusion pointing to minimum profits in another way? Americans are to all appearances effectively shut out from ruinous competition with our manufacturers; the field is comparatively clear; consumption must go on; mill-owners are entitled to and will have a profit. The smallest rate of profit at which the owners of any mill now in the country would advisedly undertake to extend their business and, therefore, the smallest profit

that would induce the projection of new enterprises, may be roughly stated at one half cent per yard, full running capacity. Less than this would not satisfactorily pay for the capital and time employed, and, in the absence of competition, would not be accepted. If the new tariff does anything more than put additional profits in the coffers of existing companies, if it paves the way to extending our cotton manufactures, it holds out the promise of a profit of at least one-half cent per yard on the contemplated product. Taking, then, the profits at ½ cent per yard and the additional product of Canadian mills next year at 12,000,000 yards, we have \$60,000 as the minimum of the increased profits to be divided amongst our manufacturers. In nine cases out of ten, we would here remark incidentally, such profits at once become active capital, seeking new ventures, and infusing life and energy wherever employed.

Third, what general benefits would directly result from all this business apart from those just indicated? Well, the three mills named will newly employ, it is expected, some 700 hands. These 700 hands belong to the class with whom consumption is closely dependent upon employment. They are living upon the least that will support life now, and for that are a tax upon their relatives and friends, and therefore a hindrance to prosperity. Give them employment and they at once increase their own consumption, and at the same time become supporters of others—the butcher, and grocer and baker,—instead of being supported by others. Whether or not there be evils in prospective more than counterbalancing these apparent benefits must be admitted to be an open question, but, whichever way it might be answered, it does not seem pertinent just now. Our country is fairly launched upon its present policy, and a wise course would seem to be for business men to enter upon it hopefully and energetically, determined, be it sound or unsound, to make the best of it.

The cotton manufacturing interests, so far as we have been able to inform ourselves, are well satisfied with the present outlook. The want of margin for profit between the raw cotton and its product is not much considered for the reason already suggested, namely, that the tariff aids if it do not fully empower manufacturers to exact fair compensation for their work. The stock of cotton bought last year at from 8c to 9c is not yet exhausted, and will not be until the return of the buying season in midwinter. Goods will still be selling at a fine profit up to that time, and meanwhile the result of the grow-

ing crop will have been fully ascertained and prices either of raw cotton or cotton goods will have conformed thereto. Furthermore bankrupt stocks throughout the country are steadily consuming and lessening, and with their disposal vanishes a most unhealthy element of competition. The effect of this will be in a measure to make our manufacturers masters of the situation, but only in a measure, for the ever alert Yankee stands watching his opportunity and ready to resume his favorite tactics of selling a portion of his goods at cost, or even below, in order so to increase his manufactures as to make his whole product cost less and thereby increase the profits on the greater portion sold in his own country.

We conclude that the present and prospective condition of cotton manufacturing in this country is healthy and promising, and that the localized and directly ascertainable effects will be profitable to all immediately concerned as well as helpful and encouraging to business generally.

#### THE RESIGNATION OF MR. ANGUS.

At whatever time it might occur, so important an event as the resignation of the manager of the largest bank in Canada would call for special comment. The reasons for the change would be a subject of inquiry on all hands, and the business community would require to know them not for the gratification of curiosity, but in order that the field might not be opened for busy rumor to invent hurtful explanations. To this end the cause assigned would needs be adequate to account fully for the action taken, since avowed willingness to give information coupled with unsatisfactory performance would give rise to distrust with circumstance, a far more prolific source of injury to commercial peace than mere idle surmise. If such an event in ordinary times would call for the treatment indicated, how imperatively should the same considerations operate in times like the present. In this light is generally viewed, as we believe, the recent resignation of Mr. Angus as the General Manager of the Bank of Montreal.

Mr. Angus worthily fills a position of such high trust, he has so long been known to business men as a banker of pre-eminence, and his record has gained for him a character so high that any statement he might make with regard to interests with which he is identified would be unhesitatingly accepted by the commercial community as the exact truth, the truth, that is, without indirection or qualifying mental reserve. So it was with a feeling of comfort and deep satisfaction that the public received the statement

given by direct authority that the most cordial relations existed between Mr. Angus and the board of directors, and that his resignation was entirely voluntary. This was conclusive as far it went, and the effect of the announcement was wholesome. The manufacture of false news, which in the present temper of the commercial mind would certainly have been undertaken, was opportunely forestalled, and one and all were compelled to recognize that whatever might be the full cause of the resignation, dissatisfaction with the management had no part nor share in it. This means a great deal. It means that there has been no mismanagement, no publication of statements so framed as to conceal the truth, no covering up of losses; it means that the bank's affairs are in just the strong healthy condition that published figures have represented.

We pursue the subject farther, then, not with any reference either immediate or remote to the affairs of the bank, but simply to portray the manner in which the change of management at this particular period is commonly regarded. Apart from the assurance already cited, no authoritative explanation of Mr. Angus' resignation is offered. It is permitted to be understood that the interests of the St. Paul, Minneapolis and Manitoba Railway had latterly become of paramount importance to Mr. Geo. Stephen and the Hon. D. A. Smith, fellow officers of the Bank of Montreal, as well as to Mr. Angus himself, and that the retiring manager would hereafter be connected in some way with the road named. The position surrendered was one of \$25,000 a year salary, and it is surmised that the railway interests at stake must indeed have been large to justify the surrender of an income so considerable. Still the fact might very well be as stated, and no one, so far as we are aware, is disposed to question it. Almost all interested parties, however, regret that the change could not have been postponed to more propitious times. It seems particularly unfortunate that such a move should be made just when public confidence in bank integrity has been rudely shaken by the successive failure of three of our city banks, and at the very moment when the Bank of Montreal was reported to have lost heavily by the failure of one of the largest dry goods houses in the Dominion, just when of all times such a course would require a more than ample explanation in order to give rest and quiet to financial sensitiveness and apprehension. The sharp decline which took place in the Bank of Montreal shares, which had stood astonishingly firm through the recent panicky trouble in other bank stocks, is the prac-

tical evidence of the sort of feeling to which we refer, and to which the inopportune character of the resignation gave birth. That there was no sufficient occasion for the decline, and that the bank's loss by the dry goods house, as semi-officially stated, will not exceed \$25,000, is very reassuring, but the fact remains that for the time being business men are open in their expressions of regret that it was deemed advisable to bring about a change in the management of the Bank of Montreal at a commercial juncture so ill fitted for any disturbing event.

#### THE POINT LEVIS AFFAIR.

On Wednesday of last week some twenty-five or thirty men, with a grievance, detained at Point Levis for over five hours a train on the late Rivière du Loup branch of the Grand Trunk Railway, now passed into possession and under management of the Dominion Government, on board of which train were the Queen's mails. The detention was effected by a show of force. No blood was shed, no fracas took place, and the masters of the hour became such without having recourse to violence; though not without a liberal use of threats and an imperious demonstration. The secret of their facile victory lay in the presence of a motley group of some 200 men, accounted friends and assumed to be ready to lend a helping hand if called upon. Nor was this altogether an assumption, for the mutterings and exclamations proceeding from numberless little gatherings told widely and loudly enough of the support which the leaders would receive in case bone and muscle came into requisition. The proceedings were simply riotous, and they were successful. The train was finally allowed to depart, not because the crowd of obstructionists were driven or even ordered away, but because they were placated by the calm, wise, conciliatory talk of those interested in having the train depart. The departure was permitted; the assent of the law breakers was sued for and obtained as a favor that it must not be expected would be repeated; for on no account, said the masters, would the next train be allowed to depart until their wrongs were righted. Before the time designated the representatives of the Government and the representatives of the opposition came to a partial understanding which has since grown into an amicable adjustment. The dissatisfied men as they are somewhat euphemistically called—the law breakers—were triumphant. They may not have secured all they demanded, but conquerors rarely do that; what they did secure was the hearing of their claims, and after some abridgement



thereof, acquiescence in them on the part of the government railroad officials. And this result was secured as the direct and enforced outcome of a riotous demonstration. Stated bluntly, the fact is that a number of men have obtained employment under the Government by bold insistence, threatening violence if refused.

The affair is all arranged now, everything is quiet at Point Levis, and the public seems to regard the matter as a trifling incident in which they are only concerned as a matter of sensational news. Of the few who occupy their minds more seriously with the episode a goodly proportion take the view that it was an ugly looking affair now happily disposed of; while but a small percentage find it a really grave matter demanding close and careful study. Yet surely such it is. Surely it is no slight thing that the power of the Government has been directly defied with impunity. If it had been merely a railroad company that was challenged to a measurement of power and tamely succumbed rather than maintain its rights, we can still see that the affair should have much importance as a politico-economical question into which would enter a study of the rights of employers and employed; if, again, the disturbance had been within the limits of defiance of town or city authorities, or the authorities of even a Province, surely in such case it were not wise to pass it by lightly; but since it was the Dominion Government through its immediate agents and employees that was dared, since it was the Queen's mails which were stopped, since it was the supreme law of the land that was ruthlessly trodden under foot, none should doubt the gravity of the action, none should be content to let the matter drop until the offenders had suffered trial and, if guilty, undergone the ignominy of a verdict and sentence and punishment, unless executive clemency saw fit to remit the last. It is a dangerous thing to condone defiance of law. There is no knowing to what misguided notions of the efficacy of disorder such tolerance would quickly lead. Perhaps it is unfair to say that the ship-laborers' fights that so soon followed the triumph of the railroad men were its natural outgrowth, but it can hardly be doubted that the second affair took much vitality and encouragement from the successful issue of the first. Law breaking, as is very well known, goes on every day, and about the only effect appears to be that bench and bar are kept busy with a few of the more flagrant cases, the lesser and more numerous violations, we may assume, passing by unnoticed. But between law breaking and the open

defiance of the law-enforcing power, the span is wide indeed. The one is done in fear and trembling lest the law be enforced; the other in boldness and conscious might, with contemptuous indifference to consequences. The one presents no attractions that lead the masses to follow suit; the other possesses all the glamour of power, and draws to itself first the ignorant, the discontented and the ambitious, and then the half-educated, the hard-working and a host of other classes, until by very numbers the fabric of society is threatened to its foundation. The seed of anarchy, though hidden for years, is never destroyed. Hard times is the light by which it is often discovered, and immunity from the rightful consequences of revolt against law and order is the rich soil in which that seed takes rapid and vigorous growth. The seed has no virtue apart from the soil, and the soil can only be supplied by the non-enforcement of statute law. It is a misdemeanor to forcibly arrest the Queen's mails, and it is not wise to allow a crime of such magnitude to go unwhipped of justice.

— For the benefit of a large portion of our readers, and in accordance with promises given a long time ago, we surrender a large portion of our space to the new tariff, thoroughly revised, as below:—

#### THE NEW TARIFF, INCLUDING AMENDMENTS.\*

Her Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. *So much of all Acts and parts or schedules of Acts, and of all Orders in Council, as imposes any duty of Customs upon goods (which word shall, for all the purposes of this Act, have the meaning assigned to it in the Act passed in fortieth year of Her Majesty's reign and intituled, "An Act to amend and consolidate the Acts respecting the Customs"), or exempts goods from Customs duty when imported into Canada, or is in any wise inconsistent with this Act, is hereby repealed, but any power conferred upon the Governor in Council by the Act last cited (40 Vict. cap. 10) to transfer dutiable goods to the list of goods free of duty, is not hereby abrogated or impaired:—and in lieu and instead of all other duties of Customs upon goods imported into Canada, there shall be raised, levied, collected and paid upon the goods enumerated in Schedule A to this Act, or referred to as not enumerated therein but charged with duty, imported into Canada or taken out of warehouse for consumption therein, the several duties of Customs set forth and described in the said Schedule A, and set opposite to each respectively, or charged on them as not enumerated; subject to the provisions hereinafter made.*

2. *The goods enumerated in Schedules B and C may, subject to the provisions and conditions therein mentioned, be imported into Canada or taken out of warehouse for consumption therein, without payment of any duty of Customs thereon.*

3. *The goods enumerated in Schedule D shall not be imported into Canada, under the penalty therein mentioned, and if imported shall be forfeited and forthwith destroyed.*

\* The amendments are indicated by the words and lines which are printed in Italics. "Ad valorem" being a Latin term, is always in Italics.

4. *The value of all bottles, flasks, jars, demijohns, carboys, casks, hogsheds, pipes, barrels, and all other vessels or packages; manufacture of tin, iron, lead, zinc, glass or any other material, and capable of holding liquids; crates, barrels and other packages containing glass, china, crockery or earthenware, and all packages in which goods are commonly placed for home consumption, including cases in which bottled spirits, wines or malt liquors are contained, and every package, being the first receptacle or covering enclosing goods for purpose of sale, shall in all cases not otherwise provided for in which they contain goods subject to an *ad valorem* duty, be taken and held to be a part of the fair market value of such goods for duty, and when they contain goods subject to specific duty only, such packages shall be charged with a duty of customs of twenty per cent. *ad valorem*, to be computed upon their original cost or value; and all or any of the above packages described as capable of holding liquids, when containing goods exempt from duty under this Act, shall be charged with a duty of twenty per cent. *ad valorem*; but all packages not hereinbefore specified and not *herein* specially charged with or declared liable to duty to under regulations and being the usual and ordinary packages in which goods are packed for exportation only, according to the general usage and custom of trade, shall be free of duty.*

5. *On all goods imported into Canada, subject under this Act to *ad valorem* duty, upon which a drawback of duties has been allowed by the Government of the country where the same were manufactured, the amount of such drawback shall in all cases be taken and considered to be a part of the fair market value of such goods, and duty shall be collected thereon; and in cases where the amount of such drawback has been deducted from the value of such goods upon the face of the invoice under which entry is to be made, the collector of customs or proper officer shall add the amount of such deduction, and collect and cause to be paid the lawful duty thereupon, and the fair market value of all goods imported into Canada shall be understood to be the ordinary wholesale price at which the same are sold for home consumption in the country where they are purchased or manufactured without deduction of any kind because of any drawback paid or to be paid thereon, or because of any special arrangement between the seller and purchaser, having reference to the exportation of such goods, or the exclusive right to territorial limits for the sale thereof, or because of any royalty payable upon patent rights, but not payable when goods are purchased for exportation, or on account of any other consideration by which a special reduction in price might or could be obtained: Provided that nothing herein shall be understood to apply to general fluctuations of market values.*

6. *Any or all of the following articles, that is to say:—Animals of all kinds, green fruit, hay, straw, bran, seeds of all kinds, vegetables (including potatoes and other roots), plants, trees and shrubs, coal and coke, salt, hops, wheat, peas and beans, barley, rye, oats, Indian corn, buckwheat, and all other grain, flour of wheat and flour of rye, Indian meal and oatmeal and flour or meal of any other grain, butter, cheese, fish (salted or smoked), lard, tallow, meats (fresh, salted or smoked) and lumber may be imported into Canada free of duty or at a less rate of duty than is provided by this Act, upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that similar articles from Canada may be imported into the United States free of duty, or at a rate of duty not exceeding that payable on the same under such proclamation, when imported into Canada.*

7. *If at any time any greater duty of Customs should be payable in the United States of America on tea or coffee imported from Canada than on tea or coffee imported from any other country, then the Governor in Council may impose on tea or coffee imported into Canada from the said United States an additional duty of Customs equal to the duty pay-*



able in the United States on tea or coffee imported from Canada; Provided that tea or coffee imported into Canada from any country other than the said United States, but passing in bond through the United States, shall be taken and rated as a direct importation from the country in which the tea or coffee was purchased.

8. An allowance may be made for deterioration by natural decay or breakage upon all perishable and brittle goods imported into Canada, such as green fruits and vegetables, crockery, china, glass and glassware, provided such damage is found to exceed twenty-five per cent. of the value thereof, upon an examination to be made by an appraiser or proper officer of customs, at their first landing, or within three days of such landing; but such allowance shall be only for the amount of loss in excess of twenty-five per cent. of the whole quantity of such goods contained, or included in any one invoice; and provided the duty has been paid on the full value thereof, a refund of such duty may be allowed and paid in the proportion and on fulfillment of the conditions above specified, but not otherwise, on application to the Minister of Customs.

9. In determining the dutiable value of goods, except when imported from Great Britain and Ireland, there shall be added to the cost or the actual wholesale price or fair market value at the time of exportation in the principal markets of the country from whence the same has been imported into Canada, the cost of inland transportation, shipment and trans-shipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made, either in transitu or direct to Canada, subject to such regulations as may be made by the Governor in Council.

10. The Governor in Council shall from time to time establish such regulations, not inconsistent with law, as may be required to secure a just, faithful and impartial appraisal of all goods imported into Canada, and just and proper entries of the actual or fair market value thereof, and of the weights, measures or other quantities thereof, as each case may require, and such regulations, whether general or special, so made by the Governor in Council shall have the full force and authority of law, and it shall be the duty of the appraisers of Canada and every of them, and every person who shall act as such appraiser, or of the Collector of Customs, as the case may be, by all reasonable ways and means in his or their power to ascertain, estimate and appraise the true and fair market value and wholesale price, any invoice or affidavit thereto to the contrary notwithstanding, of the goods at the time of exportation and in the principal markets of the country whence the same has been imported into Canada, and the proper weights, measures or other quantities, and the fair market value or wholesale price of every of them as the case may require.

11. No refund of duty paid shall be allowed because of any alleged inferiority or deficiency in quantity of goods imported and entered, and which have passed into the custody of the importer under permit of the Collector of Customs, nor because of the omission in the invoice of any trade discount or other matter or thing, which might have the effect of reducing the value of such goods for duty, unless the same has been reported to the Collector of Customs within ten days of the date of entry, and the said goods have been examined by the said Collector, or by an appraiser or other proper officer of Customs, and the proper rate or amount of reduction certified by him after such examination, and if such Collector or proper officer reports that the goods in question cannot be identified as those named in the invoice and entry in question, then and in such case no refund of the duty or any part thereof shall in any case be allowed, and all applications for refund of duty in such cases shall be submitted with the evidence and all particulars for decision of the Minister of Customs, who may then order payment on finding the evidence to be sufficient and satisfactory.

12. The whole or part of the duty of thirty per centum ad valorem imposed by this Act upon wines imported into Canada, may be remitted upon proclamation of the Governor in Council, which may be issued whenever it appears to his satisfaction that the Governments of France and Spain, or of either of them, have made changes in their tariffs of duties imposed upon articles imported from Canada in reduction or repeal of the duties now in force in the said countries.

13. In lieu of all Excise duties—except license fees—now or heretofore imposed on spirits, there shall be imposed, levied and collected upon every gallon of the strength of proof by Skye's Hydrometer, and so in proportion, for any greater or less strength of spirits, the manufacture of which has not been wholly completed, or upon which the duty has not been paid before the coming into force of this section, an excise duty of one dollar.

14. In lieu of all Excise duties—except license fees—now or heretofore on malt, there shall be imposed, levied and collected on every pound of malt made and weighed as removed from the kiln, and upon which the duty had not been paid before the coming into force of this section, an Excise duty of one cent.

15. Upon all stocks of malt liquor held by Licensed Brewers at the time of the coming into force of this Section, a drawback may be paid on the malt contained in such stocks, equal to the duty paid thereon in excess of one cent. per pound, and the quantity of malt contained in such stocks of Malt Liquor shall be determined under the existing Departmental regulations for determining the quantity of malt contained in malt liquor.

16. In lieu of all Excise duties—except license fees—now imposed on Tobacco known as "common Canadian twist," otherwise called "tabac blanc en torquette," being the unpressed leaf rolled and twisted, and made wholly from raw tobacco the growth of Canada, and upon raw leaf the growth of Canada, there shall be imposed, levied and collected on every pound, or less quantity than a pound, an Excise duty of four cents.

17. The foregoing sections of this Act should be held to have come into force, and the duties mentioned therein and in the schedules to this Act shall be held to have been imposed and to have been substituted for those imposed by any Acts or parts of Acts theretofore in force, on and after the fifteenth day of March, in the present year of our Lord, one thousand eight hundred and seventy-nine, and to have been payable on all goods imported or taken out of warehouse for consumption upon or after the said day, or becoming subject to the duties of Excise on and after the same under the next preceding four sections.

18. The Acts now in force respecting the Customs and respecting Inland Revenue and Excise, and all regulations lawfully made or to be made under them respectively, shall apply to the duties imposed by this Act, except in so far only as they may be inconsistent with this Act: and all words and expressions used in this Act shall have the meaning assigned to them in the said Acts respectively: and the said Acts respecting the Customs and Inland Revenue and Excise shall continue to apply to any duties accrued under enactments hereby repealed, which may not have been paid before the day last mentioned, and to all bonds, penalties or forfeitures or proceedings relating to or resulting from such non-payment, or the non-observance of any enactment or provision of law respecting any such duties.

Acid, Sulphuric, per lb..... 1 ct  
Acetic, per Imp. gal..... 12 cts  
Muritic and Nitric, ad valorem..... 20 pr ct

But carboys containing acids shall be subject to the same duty as if empty.

Agricultural implements, not otherwise herein provided for, ad val..... 25 pr ct

Ale, beer and porter, when imported in bottles (six-quart and twelve-pint bottles to be held to contain one Imperial gallon), per Imp. gal..... 18 cts

Ale, beer and porter, when imported in casks, or otherwise than in bottles, per Imp. gal..... 10 cts

Animals, living, of all kinds not elsewhere specified, ad val..... 20 pr ct  
Artificial Flowers, ad val..... 30 pr ct  
Babbit metal, ad val..... 10 pr ct  
Books, printed, periodicals and pamphlets, bound or in sheets, not being foreign reprints of British copyright works, nor blank account books, nor copy-books, nor books to be written or drawn upon, nor Bibles, prayer-books, psalm and hymn-books, per lb..... 6 cts  
British copyright works, reprints of, six cents per pound, and in addition thereto, ad val..... 12 1/2 pr ct  
Bibles, prayer-books, psalm and hymn-books, ad val..... 5 pr ct  
Books, periodicals and pamphlets imported through the Post-office, for every two ounces in weight or fraction thereof..... 1 ct

Notwithstanding anything in the Tariff of Customs duties to the contrary, it is provided and ordered that all periodicals and pamphlets received from without the limits of Canada, addressed to private parties, and not for purposes of sale or commerce, shall be delivered to their addresses by the respective Post Masters without reference to the Customs Officers.

Blank books, bound or in sheets, ad val..... 25 pr ct  
Printed, lithographed, or copper, or steel plate bill-heads, cheques, receipts, drafts, posters, cards, commercial blank forms, labels of every description, advertising pictures or pictorial show cards or bills, ad val..... 30 pr ct  
Advertising pamphlets, per 100.... \$1  
Maps and charts, ad val..... 20 pr ct  
Printed music, bound or in sheets, per lb..... 6 cts

Book-binders' tools and implements, including ruling machines and binders' cloth, ad val..... 15 pr ct  
Billiard tables, without pockets, 4 ft 6 in by 9 ft, a specific duty of \$22 50  
On those of 5 ft by 10 ft, a specific duty of..... \$25  
On billiard tables with pockets, 5 ft 6 in by 11 ft, a specific duty of \$35  
And of those of 6 ft by 12, a specific duty of..... \$40

And in addition thereto ten pr ct ad val; each table to include twelve cues, and one set of four balls, with markers, cloths, and cases but no pool balls..... 10 pr ct  
Blacking, shoe, ad val..... 25 pr ct  
Brass, old and scrap; in bars, bolts and sheets, in wire, round or flat; seamless drawn tubing and plain and fancy tubing, ad val..... 10 pr ct  
Manufactures of brass, not elsewhere specified, ad val..... 30 pr ct

BREADSTUFFS, viz.:

Barley, pr bush..... 15 cts  
Buckwheat, pr bush..... 10 cts  
Indian corn, pr bush..... 7 1/2 cts  
Oats, pr bush..... 10 cts  
Rice, pr lb..... 1 ct  
Rye, pr bush..... 10 cts  
Wheat, pr bush..... 15 cts  
Peas, pr bush..... 10 cts  
Beans, pr bush..... 15 cts  
Buckwheat, meal or flour, pr lb.... 1 ct  
Cornmeal, pr brl..... 40 cts  
Oatmeal, pr lb..... 1 ct  
Rye flour, pr brl..... 50 cts  
Wheat flour, pr brl..... 50 cts  
Rice and sago flour, per lb..... 2 cts  
Brick, for building ad val..... 20 pr ct  
Brooms and brushes, ad val..... 25 pr ct  
Butter, pr lb..... 4 cts  
Buttons of all kinds, ad val..... 25 pr ct  
Candles, tallow, pr lb..... 2 cts  
Candles, paraffine wax, pr lb..... 5 cts  
All other candles, including sperm, ad val..... 25 pr ct

Carriages, waggons, railway cars and carriages, sleighs, wheelbarrows, and other like articles, <i>ad val.</i> .....	30 pr ct	corsets, <i>ad val.</i> .....	30 pr ct	Gunpowder and other explosives, viz.:	
Cement, raw or in stone from the quarry, pr ton of 13 cubic ft.....	\$1	All manufactures of cotton not elsewhere specified, <i>ad val.</i> .....	20 pr ct	Gun, rifle and sporting powder in kegs, half-kegs, or quarter-kegs and other similar packages.	pr lb 5 cts
Cement, burnt and unground, pr 100 lbs.....	7½ cts	Drain-tile, and drain pipes and sewer pipes, glazed or unglazed, <i>ad val.</i> .....	20 pr ct	Cannon and musket powder in kegs and barrels.....	pr lb 4 cts
Cement, hydraulic or water lime, ground, including barrels, pr brl.	40 cts	Earthenware and stoneware, brown or colored, and Rockingham ware, <i>ad val.</i> .....	25 pr ct	Cannister powder, in pound and half pound tins.....	pr lb 15 cts
Cement in bulk or in bags, pr bush.	9 cts	Earthenware, white, granite or iron-stone, and "C. C." or cream colored ware, <i>ad val.</i> .....	30 pr ct	Blasting and mining powder.....	pr lb 3 cts
Cement, Portland or Roman, <i>ad val.</i> .....	20 pr ct	Electro-plated ware, (see plated ware.)		Giant powder, dualin, dynamite and other explosives in which nitro-glycerine is a constituent part, 5 cts. pr lb., and 20 pr ct, <i>ad val.</i> .....	5 cts pr lb & 20 pr ct
Cheese, pr lb.....	3 cts	Essences, v. z. : of apple, pear, pineapple, raspberry, strawberry, and other fruits, and vanilla, \$1.90 pr imp gal, and 20 pr ct, <i>ad val.</i> .....	\$1.90 pr imp gal & 20 pr ct	Nitro-glycerine, 10 cts pr lb and 20 pr ct, <i>ad val.</i> .....	10 cts pr lb & 20 pr ct
Chicory, raw or green, pr lb.....	3 cts	Essential oils for manufacturing purposes, <i>ad val.</i> .....	20 pr ct	Gutta-percha, manufactures of, <i>ad val.</i> .....	25 pr ct
Chicory, or other root or vegetable used as a substitute for coffee, kiln dried, roasted or ground, pr lb.....	4 cts	Excelsior for upholsterers' use, <i>ad val.</i> .....	20 pr ct	Hair, curled, <i>ad val.</i> .....	20 pr ct
China and porcelain ware, <i>ad val.</i> .....	20 pr ct	Feathers, ostrich and vulture, undressed, 15 pr ct, and dressed, 25 pr ct, <i>ad val.</i> .....	15 pr ct & 25 pr ct	Hats, caps and bonnets, not elsewhere specified, <i>ad val.</i> .....	25 pr ct
Clocks, and parts thereof, <i>ad val.</i> .....	35 pr ct	Fire-brick, or tiles for lining stoves and furnaces, <i>ad val.</i> .....	20 pr ct	Hatters' plush of silk or cotton, <i>ad val.</i> .....	10 pr ct
Coal, Anthracite and bituminous, pr ton of 2000 lbs.....	50 cts	Fish, fresh, salted or smoked, except fish free of duty as provided by the Treaty of Washington, pr lb.....	1 ct	Honey, bees, in the comb or otherwise.....	pr lb 3 cts pr lb 6 cts
Coal tar and coal pitch, <i>ad val.</i> .....	10 pr ct	Flax fibre, scutched, pr lb.....	1 ct	India rubber, viz. : boots and shoes, and other manufactures of, <i>ad val.</i> .....	25 pr ct
Cocoa-nuts, pr 100.....	\$1	Flax fibre, huddled, pr lb.....	2 cts	IRON AND MANUFACTURES OF, viz.:	
Cocoa paste and chocolate, not sweetened, <i>ad val.</i> .....	20 pr ct	Flax, tow of, scutched or green, pr lb.....	½ ct	Pig, pr ton.....	\$2
Cocoa paste and other preparations of cocoa containing sugar, pr lb	25 pr ct	Flax seed, per bush.....	10 cts	Old and scrap, pr ton.....	\$2
Coffee, green, pr lb.....	2 cts	Fruit, dried, viz. : apples per lb.....	2 cts	In slabs, blooms, loops or billets, puddled or not, and muck and puddled bars or billets, <i>ad val.</i> .....	12½ pr ct
Coffee, roasted or ground, and all imitations of, and substitutes for, pr lb.....	3 cts	Currents, dates, figs, plums, prunes, raisins, and all other, not elsewhere specified, <i>ad val.</i> .....	25 pr ct	In bars, rolled or hammered, including flats, rounds and squares, nail and spike rods, and all other iron not otherwise provided for, <i>ad val.</i> .....	17½ pr ct
Coke, pr ton of 2,000 lbs.....	50 cts	FRUIT, GREEK, viz.:		Rolled, round wire rods, in coils under half an inch in diameter, <i>ad val.</i> .....	10 pr ct
Copper, old and scrap, in pigs, bars, rods, bolts, ingots, sheets and sheathing not planished or coated; copper wire, round or flat; and copper seamless drawn tubing, <i>ad val.</i> .....	10 pr ct	Apples, pr brl.....	40 cts	Iron rails or railway bars for railways or tramways, <i>ad val.</i> .....	15 pr ct
Copper rivets and burrs, and on all manufactures of copper not elsewhere specified, <i>ad val.</i> .....	30 pr ct	Blackberries, gooseberries, raspberries, and strawberries, pr qt.....	2 cts	Railway fish-plates, frogs, frog-points, chairs and finger-bars, <i>ad val.</i> .....	17½ pr ct
Cordage for ships' purposes, <i>ad val.</i> .....	10 pr ct	Cherries and currants, pr qt.....	1 ct	Tin plates, <i>ad val.</i> .....	10 pr ct
Cordage, all other, <i>ad val.</i> .....	20 pr ct	Cranberries, plums and quinces, pr bush.....	30 cts	Band and hoop, sheet, smoothed or polished, coated or galvanized and common or black, and boiler plate, No. 17 gauge or thinner, and Canada plates, <i>ad val.</i> .....	12½ pr ct
Corks, and other manufactures of cork-wood or cork-bark, 20 pr ct <i>ad val.</i> .....	20 pr ct	Grapes, pr lb.....	1 ct	Iron and steel wire, galvanized or not, <i>ad val.</i> .....	15 pr ct
COTTON, MANUFACTURES OF, viz.:		Peaches, pr bush.....	40 cts	Stoves and other castings, not elsewhere specified, <i>ad val.</i> .....	25 pr ct
Grey or unbleached and bleached cottons, sheetings, drills, ducks, cotton or canton-flannels, not stained, printed or printed, 1c pr sq yd and 15 pr ct <i>ad val.</i> .....	1 c p s y and 15 pr ct	Oranges and lemons, <i>ad val.</i> .....	20 pr ct	Gas, water and soil pipes of cast iron, <i>ad val.</i> .....	25 pr ct
All cotton jeans, denims, drillings, bedtickings, ginghams, plaids, cottons or canton-flannels, ducks and drills, dyed or colored; checked and striped shirtings, cottonades, pantaloons stuffs, and goods of like description, 2 cts pr yd and 15 pr ct. <i>ad val.</i> .....	2 c p s y and 15 pr ct	Fruits in air-tight cans, including cans, 3 cts pr lb, if sweetened, and 2 cts pr lb, if not sweetened.)	3 cts pr lb & 2 cts pr lb	Car-wheels and axles, <i>ad val.</i> .....	25 pr ct
All cotton wadding, batting, batts and warps, carpet warps, knitting yarn, hosiery yarn and other cotton yarns under No. 40, not bleached, dyed or colored, 2c pr lb, and 15 pr ct <i>ad val.</i> .....	2c pr lb and 15 pr ct	Fruits, preserved in brandy, or other spirits, pr imp. gal.....	\$1.90	Rolled beams, channels and angle and T iron, <i>ad val.</i> .....	15 pr ct
And if bleached, dyed or colored, 3c. pr lb and 15 pr ct <i>ad val.</i> .....	3c pr lb & 15 pr ct	FURS, viz.:		Iron bridge and structural iron work, malleable iron castings and iron safes, and doors for safes and vaults, <i>ad val.</i> .....	25 pr ct
Cotton warp, on beams, 1c pr yd, and 15 pr ct, <i>ad val.</i> .....	1c pr yd & 15 pr ct	Fur, skins, dressed, <i>ad val.</i> .....	15 pr ct	Mill-irons and mill cranks, and wrought forgings, for mills and locomotives, or parts thereof weighing 25 lbs or more, <i>ad val.</i> .....	20 pr ct
Cotton seamless bags, 2c pr lb, and 15 pr ct, <i>ad val.</i> .....	2c pr lb & 15 pr ct	Caps, hats, muffs, tippets, capes, coats, cloaks and other manufactures of fur, <i>ad val.</i> .....	25 pr ct	Locomotive engines and stationary, fire or other steam engines and boilers, and other machinery composed wholly or in part of iron, <i>ad val.</i> .....	25 pr ct
Cotton shirts and drawers, woven or made on frames, and all cotton hosiery, <i>ad val.</i> .....	30 pr ct	Furniture, house, cabinet or office, finished or in parts, including hair and spring mattresses, show cases, caskets and coffins of any material, <i>ad val.</i> .....	35 pr ct	Locomotive tires of steel or Bessemer steel in the rough, <i>ad val.</i> .....	10 pr ct
Cotton sewing thread, on spools, <i>ad val.</i> .....	20 pr ct	Gas, coal-oil or kerosene fixtures, or parts thereof, <i>ad val.</i> .....	30 pr ct	Drawn boiler tubing, <i>ad val.</i> .....	10 pr ct
Cotton sewing thread in hanks, <i>ad val.</i> .....	12½ pr ct	GLASS AND MANUFACTURES OF, viz.:		Bedsteads and other iron furniture and ornamental iron work and wire work, <i>ad val.</i> .....	25 pr ct
Cotton duck or canvass, of hemp or flax and sail twine, when to be used for boats' and ships' sails, <i>ad val.</i> .....	5 pr ct	Carboys and demijohns, pressed bottles, flasks and phials of every description; telegraph and lighting-rod insulators; and fruit jars and glass balls, <i>ad val.</i> .....	30 pr ct	Skates and locks of all kinds, <i>ad val.</i> .....	30 pr ct
All clothing made of cotton, or of which cotton is the component part of chief value, including		Lamp and gas-light shades, lamps and lamp chimnies, globes for lanterns, lamps and gas lights, <i>ad val.</i> .....	30 pr ct	Tinned, glazed or enamelled hollow-ware, of cast or wrought iron, <i>ad val.</i> .....	25 pr ct
		Ornamented, figured and enameled stained glass, stained, tinted, painted and vitrified glass, and stained glass windows, figured, enamelled and obscured white glass, <i>ad val.</i> .....	30 pr ct	Hardware, viz. : builders, cabinet makers, upholsterers, carriage makers, saddlers, and under-	

takers, including coffin trimmings of metal, <i>ad val.</i> .....	30 pr ct	Mustard seed, unground, <i>ad val.</i> ....	15 pr ct	Plaster of Paris, or gypsum, ground, <i>ad val.</i> .....	20 pr ct
Bolts, washers and rivets, <i>ad val.</i>	30 pr ct	Mustard, ground, <i>ad val.</i> .....	25 pr ct	Plaster of Paris, calcined or manufactured, 15 cents per 100 lbs., or 45 cents per brl of not over 300 lbs.....	15 ct 45 ct
Nails, brads and sprigs, <i>Hungarian and clout nails, ad val.</i> .....	30 pr ct	Nuts of all kinds, except coconuts, <i>ad val.</i> .....	20 pr ct	Plated-ware, electro-plated and gilt of all kinds, <i>ad val.</i> .....	30 pr ct
Horse shoes and horse-shoe nails, <i>ad val.</i> .....	30 pr ct	Ochres, dry, ground or unground, washed or unwashed, not calcined, <i>ad val.</i> .....	10 pr ct	Plates engraved on wood, and on steel or other metal, <i>ad val.</i> .....	20 pr ct
Iron wire nails, called "Points de Paris," <i>ad val.</i> .....	30 pr ct	Oil, coal and kerosene, distilled, purified or refined; naphtha, benzole and petroleum; products of petroleum, coal, shale and lignite, not elsewhere specified, per Imp. gallon, seven and one-fifth cts.....	7 1-5cts	Playing cards, <i>ad val.</i> .....	30 pr ct
Iron and steel screws, commonly called "wood screws," <i>ad val.</i>	35 pr ct	Carbolic, or heavy oil used in making wooden block pavement, for treating wood for building, and railway ties, <i>ad val.</i> .....	10 pr ct	Plumbago, <i>ad val.</i> .....	10 pr ct
Scales, balances and weighing beams, <i>ad val.</i> .....	30 pr ct	Cod liver, medicated, <i>ad val.</i> .....	20 pr ct	Manufactures of plumbago, not elsewhere specified, <i>ad val.</i> .....	20 pr ct
Chain cables over half an inch in diameter, whether shackled or swiveled, or not, <i>ad val.</i> .....	5 pr ct	Lard, <i>ad val.</i> .....	20 pr ct	Pomades, French, or flower odors preserved in fat or oil for the purpose of conserving the odors of flowers which do not bear the heat of distillation, when imported in tins of not less than ten lbs. each, <i>ad val.</i> .....	15 pr ct
Nails and spikes, cut, $\frac{1}{2}$ ct per lb and 10 pr ct <i>ad val.</i> .....	10 pr ct	Linseed or flaxseed, raw or boiled, <i>ad val.</i> .....	25 pr ct	Printing presses of all kinds, <i>ad val.</i>	15 pr ct
Nails and spikes, wrought and pressed, whether galvanized or not, $\frac{1}{2}$ ct pr lb and 10 pr ct <i>ad val.</i> .....	$\frac{1}{2}$ ct & 10 pr ct	Neatsfoot, <i>ad val.</i> .....	20 pr ct	Proprietary medicines, commonly called patent medicines, or any medicine or preparation of which the recipe is kept secret, or the ingredients whereof are kept secret, recommended by advertisement bill or label, for the relief of any disorder or ailment, in liquid form, 50 per cent.; and all other, twenty-five per cent., <i>ad val.</i> .....	50 pr ct and 25 pr ct
Nuts, 1 ct pr lb and 10 pr ct <i>ad val.</i>	1 ct & 10 pr ct	Olive or salad, <i>ad val.</i> .....	20 pr ct	<i>Prunella and cotton, and woolen netting for boots, shoes and gloves, ad val.</i> .....	10 pr ct
Composition nails and spikes and sheathing nails <i>ad val.</i> .....	20 pr ct	Sesame seed, <i>ad val.</i> .....	20 pr ct	Pumice stone, ground or powdered, <i>ad val.</i> .....	20 pr ct
Sewing machines, whole, or heads or parts of heads of sewing machines, \$2 each, and in addition thereto, 20 pr ct <i>ad val.</i> .....	\$2 & 20 pr ct	Sperm, <i>ad val.</i> .....	20 pr ct	Putty, <i>ad val.</i> .....	25 pr ct
Ink, for writing <i>ad val.</i> .....	25 pr ct	<i>Oil-cloth for floors, stamped, painted or printed, ad val.</i> .....	30 pr ct	Quills, <i>ad val.</i> .....	20 pr ct
Ink, Printers.....	20 pr ct	Opium, drug, <i>ad val.</i> .....	20 pr ct	Quinine, sulphate of, <i>ad val.</i> .....	20 pr ct
Jewellery and manufactures of gold and silver, and watches, <i>ad val.</i> .....	20 pr ct	Opium prepared for smoking, per lb	\$5	Sails for boats and ships; also tents and awnings, <i>ad val.</i> .....	25 pr ct
Jute, manufactures of, <i>ad val.</i> .....	20 pr ct	Organs, Cabinet, viz.—On reed organs having not more than two sets of reeds, a specific duty of \$10 each; having over two and not over four sets of reeds, fifteen dollars; having over four and not over six sets of reeds, twenty dollars; having over six sets of reeds, thirty dollars; and in addition thereto, ten per centum <i>ad valorem</i> on the fair market value thereof.....	\$10 \$15 \$20 \$30	Salt (except salt imparted from the United Kingdom, or any British possession, or imported for the use of the sea or gulf fisheries, which shall be free of duty), in bulk, 8 cts. per 100 lbs.; in bags, barrels and other packages, per 100 lbs.....	8 cts 12 cts 20 pr ct
Lard, tried or rendered, per lb.....	2cts	<i>Pipe organs and sets or parts of sets of reeds for cabinet organs, ad val.</i>	25 pr ct	Sand paper, glass and emery paper, <i>ad val.</i> .....	20 pr ct
Lard, untried, per lb.....	1 $\frac{1}{2}$ ct	Paintings, drawings, engravings and prints, <i>ad val.</i> .....	20 pr ct	Seeds, viz.: flower, garden, field and other seeds, for agricultural purposes, when in bulk or in large parcels, fifteen per cent.; when put up in small papers or parcels, <i>ad val.</i> .....	15 pr ct
Lead, old and scrap, and on pigs, bars, blocks, and sheets, <i>ad val.</i> .....	10 pr ct	Paints and colors not elsewhere specified, <i>ad val.</i> .....	20 pr ct	Seed, mustard, unground, <i>ad val.</i> .....	25 pr ct
Lead pipe and lead shot, and all manufactures of lead not otherwise specified, <i>ad val.</i> .....	25 pr ct	<i>Paints and colors, ground, in oil or any other liquid, ad val.</i> .....	25 pr ct	Seed, mustard, ground, <i>ad val.</i> .....	25 pr ct
Leather board, per lb.....	3cts	<i>White ant red lead, also dry, white zinc and Bismuth, ad val.</i> .....	5 pr ct	Shingles, <i>ad val.</i> .....	20 pr ct
Boot and shoe counters made from leather board, per pair.....	$\frac{1}{2}$ ct	Paper hangings or wall-paper, <i>ad val.</i> .....	30 pr ct	Ships and other vessels, built in any foreign country, whether steam or sailing vessels, on application for Canadian register on the fair market value of the hull, rigging, machinery and all appliances, an <i>ad valorem</i> duty of 10 pr ct	10 pr ct
Leather, sole, tanned but rough or undressed, <i>ad val.</i> .....	10 pr ct	<i>Paper calendered, ad val.</i> .....	22 $\frac{1}{2}$ pr ct	Silk in the gum, not more advanced than singles, tram, and thrown organzine, <i>ad val.</i> .....	15 pr ct
Morocco skins, tanned, but rough or undressed, <i>ad val.</i> .....	10 pr ct	Paper of all kinds not elsewhere specified, <i>ad val.</i> .....	20 pr ct	Sewing silk and silk twist, <i>ad val.</i>	25 pr ct
Sole leather and belting leather, tanned, but not waxed; and all upper leather, and French kid, <i>ad val.</i> .....	15 pr ct	Envelopes and all manufactures of paper not otherwise specified, <i>ad val.</i> .....	25 pr ct	Silk velvets and all manufactures of silk, or of which silk is the component part of chief value, not elsewhere specified, except church vestments, <i>ad val.</i> .....	30 pr ct
Leather as above, dressed and waxed, <i>ad val.</i> .....	20 pr ct	Paper, union collar cloth, in sheets, not shapen, <i>ad val.</i> .....	10 pr ct	Silver, rolled and German silver, in sheets, <i>ad val.</i> .....	10 pr ct
Japanned, patent or enamelled leather, <i>ad val.</i> .....	20 pr ct	Mill board, not straw board, <i>ad val.</i> .....	10 pr ct	Slate for roofing, <i>ad val.</i> .....	20 pr ct
All other leather and skins tanned, not elsewhere specified, <i>ad val.</i> .....	20 pr ct	Paper collars, cuffs and shirt fronts, <i>ad val.</i> .....	25 pr ct	Slate slabs, square or in special shapes, <i>ad val.</i> .....	20 pr ct
Boots and shoes and other manufactures of leather, including gloves and mitts, and leather belting, <i>ad val.</i> .....	25 pr ct	<i>Pencils, lead, in wood or otherwise, ad val.</i> .....	25 pr ct	Slate mantels, <i>ad val.</i> .....	30 pr ct
Lithographic stones, not engraved, <i>ad val.</i> .....	20 pr ct	PERFUMERY, INCLUDING TOILET PREPARATIONS, viz:		School and writing slates, <i>ad val.</i>	25 pr ct
Machine card clothing, <i>ad val.</i> .....	25 pr ct	Hair oils, tooth and other powders and washes, pomatus, pastes and all other perfumed preparations used for the hair, mouth or skin, <i>ad val.</i> .....	30 pr ct	Soap, common brown and yellow, not perfumed, per lb.....	1 ct
Malt, per pound.....	2 cts	Phosphor bronze, in blocks, bars, sheets and wire, <i>ad val.</i> .....	10 pr ct	Soap, castile and white, per lb.....	2 cts
Marble, in blocks from the quarry, in the rough, or sawn on two sides only, and not specially shapen, containing 15 cubic ft or over, <i>ad val.</i> .....	10 pr ct	PIANOFORTES, viz.: All square pianofortes, whether round-cornered or not, not over seven octaves, \$25 each; on all other square pianofortes thirty dollars; on upright pianofortes, thirty dollars; on concert, semi-concert or parlor grand pianofortes, fifty dollars; and in addition thereto ten per cent. <i>ad val.</i> .....	\$25 \$30 \$30 \$50	Soap, perfumed or toilet, <i>ad val.</i> .....	30 pr ct
Marble slabs, sawn on not more than two sides, <i>ad val.</i> .....	15 pr ct	<i>Parts of pianos, ad val.</i> .....	10 pr ct 25 pr ct	Spelter, in blocks or pigs, <i>ad val.</i> .....	10 pr ct
Marble blocks and slabs, sawn on more than two sides, <i>ad val.</i> .....	20 pr ct	Pitch, coal and coal tar, <i>ad val.</i> .....	10 pr ct	Spices, viz.: ginger and spices of	
Finished marble, and all manufactures of marble not elsewhere specified, <i>ad val.</i> .....	25 pr ct	Plants, viz.: Fruit, shade, lawn and ornamental trees, shrubs and plants, <i>ad val.</i> .....	20 pr ct		
Meats, fresh or salted, on actual weight, as received in Canada, except shoulders, sides, bacon and hams, per lb.....	1 ct				
Shoulders, sides, bacon and hams, fresh, salted, dried or smoked, per lb.....	2 cts				
All other dried or smoked meats, or meats preserved in any other way than salted or pickled, not otherwise specified, per lb.....	2 cts				

all kinds (except nutmegs and mace), unground, <i>ad val.</i> .....	20 pr ct
Do Ground, <i>ad val.</i> .....	25 pr ct
Nutmegs and mace, <i>ad val.</i> .....	25 pr ct
Starch, including farina, corn starch or flour, and all preparations having the qualities of starch, per lb.....	2 cts
Spirits and strong waters not having been sweetened or mixed with any article so that the degree of strength thereof cannot be ascertained by Sykes' hydrometer, for every Imperial gallon of the strength of proof by such hydrometer, and so in proportion for any greater or less strength than the strength of proof, and for every greater or less quantity than a gallon, viz.: Geneva gin, rum, whiskey, and unenumerated articles of like kinds, \$1.32½ per Imp. gal.; brandy \$1.45 cts. per Imp. gal.....	\$1.32½ \$1.45
Old Tom gin, per Imp. gal., in bulk.....	\$1 32½
Spirits sweetened or mixed so that the degree of strength cannot be ascertained as aforesaid, viz.: Rum shrub, cordials, schiedam schnapps, tafia, bitters and enumerated articles of like kinds, per Imp. gal.....	\$1 90
On spirits and strong waters not elsewhere specified, per Imp. gal.....	\$1 90
Spirits and strong waters imported into Canada, mixed with any ingredient or ingredients, and although thereby coming under the denomination of proprietary medicines, tinctures, essences, extracts or any other denomination not elsewhere specified, shall be, nevertheless, deemed spirits or strong waters, and subject to duty as such, per Imp. gal.....	\$1 90
Cologne water and perfumed spirits in bottles or flasks not weighing more than four ounces each, <i>ad val.</i> .....	40 pr ct
Cologne water and perfumed spirits in bottles, flasks or other packages, weighing more than four ounces each, \$1 90 per Imp. gal., and thirty per cent. <i>ad val.</i> .....	\$1 90 and 30 pr ct
Wines of all kinds except sparkling wines, including ginger, orange, lemon, strawberry, raspberry, elder and currant wines, containing twenty-six per cent. or less of spirits of the strength of proof by Sykes' hydrometer, imported in wood or in bottles (six quart or twelve pint-bottles to be held to contain an Imperial gallon), 25c. per Imp. gal., and for each degree of strength in excess of 26 per cent. of spirits as aforesaid, an additional duty of three cents, until the strength reaches forty per cent. of proof spirits, and in addition thereto thirty per cent. <i>ad val.</i> .....	25 cts. per Imp. gal. and 3c per l. g. for each degree from 26 up to 40, and 30 pr ct <i>ad val.</i>
Champagne and all other sparkling wines in bottles containing each not more than a quart and more than one pint, three dollars per dozen bottles; containing not more than a pint each, and more than one half-pint, one dollar and fifty cents per dozen bottles; containing one-half pint each or less, seventy-five cents per dozen bottles; bottles containing more than one quart each shall pay in addition to three dollars per dozen bottles at the rate of one dollar and fifty cents per Imperial gallon on the quantity in excess of one quart per bottle; in addition to the above specific duty there shall	\$3 pr doz \$1.50 pr doz 75 cts pr doz \$1.50 per Imp. gal. for all over one qt per bottle.

be an <i>ad valorem</i> duty of thirty per cent.....	30 pr ct
But any liquors imported under the name of wine, and containing more than forty per cent. of spirits of the strength of proof by Sykes' hydrometer shall be rated for duty as unenumerated spirits.	
Stationery of all kinds not elsewhere specified, <i>ad val.</i> .....	20 pr ct
Steel and manufacturers of, viz.: On and after the first day of January, 1881, steel in ingots, bars, sheets and coils, and railway bars or rails and fish plates, <i>ad val.</i> .....	10 pr ct
Shovels, spades, hoes; hay, manure and potato forks; rakes and rake teeth; carpenters', coopers', cabinetmakers', and all other mechanics' tools, including files, edge tools of every description, axes, scythes, and saws of all kinds, <i>ad val.</i> .....	30 pr ct
Firearms, viz.: Muskets, rifles, pistols and shot guns; cutlery, and all manufactures of steel, and of iron and steel, not elsewhere specified, <i>ad val.</i> .....	20 pr ct
Knife blades or knife blanks, in the rough, unhandled, for use by electro-platers, <i>ad val.</i> .....	10 pr ct
Stereotypes and electrotypes of standard books, <i>ad val.</i> .....	10 pr ct
Stereotypes and electrotypes for commercial blanks and advertisements, <i>ad val.</i> .....	20 pr ct
Stone, viz.: rough free stone, sandstone, and all other building stone, except marble, per ton of 13 cubic ft.....	\$1
Water limestone or cement stone, per ton.....	\$1
Grindstone, in the rough, per ton.....	\$1.50
Dressed freestone and all other building stone except marble, and all manufactures of stone or granite, <i>ad val.</i> .....	20 pr ct
STEARNS, SYRUPS AND MOLASSES:—	
Sugar above number fourteen Dutch standard, in color, one cent per pound and thirty five per cent. <i>ad val.</i> .....	1 ct pr lb and 35 pr ct
Sugar equal to number nine and not above number fourteen Dutch standard, three fourths of a cent per pound and thirty per cent. <i>ad val.</i> .....	¾ ct pr lb and 30 pr ct
Sugar below number nine Dutch standard, half a cent per pound and thirty per cent. <i>ad val.</i> .....	½ c. pr lb & 30 pr ct
Provided, that the <i>ad valorem</i> duty shall be levied and collected on sugar and melado when imported direct from the country of growth and production, upon the fair market value thereof at the place of purchase, without any addition for the cost of hogsheds or other packages, or other charges and expenses prior to shipment, anything contained in section 34 of the Act 10 Victoria, chapter 10, to the contrary notwithstanding; the said section nevertheless remaining in force as to regulations to be made under it, in cases where the sugar or melado is not imported direct from the country of growth or production.	
Syrups, cane juice, refined syrup, sugar-house syrup, syrup of sugar, syrup of molasses or sorghum, five-eighths of a cent per pound, and thirty per cent. <i>ad valorem</i> .....	5 ct pr lb and 30 pr ct
Melado, concentrated melado, concentrated cane-juice, concentrated molasses, concentrated beet-root juice, and concrete, three-eighths of one cent per lb, and thirty per cent. <i>ad val.</i> .....	¾ ct pr lb and 30 pr ct
Molasses, if used for refining, clarifying or rectifying purposes or for the manufacture of sugar	

when imported direct from the country of growth and production, <i>ad val.</i> .....	25 pr ct
And for the same purposes when not imported direct from the country of growth and production, <i>ad val.</i> .....	30 pr ct
Molasses when not so used when imported direct from the country of growth and production, <i>ad val.</i> .....	15 pr ct
And when not imported direct from the country of growth and production, <i>ad val.</i> .....	20 pr ct
Sugar candy, brown or white, and confectionery, one ct pr lb and <i>ad val.</i> .....	1 ct & 35 pr ct
Glucose or grape sugar, to be classed and rated for duty as sugar according to grade by Dutch standard and color.	
Glucose syrup, half of one ct pr lb and <i>ad val.</i> .....	½ ct & 35 pr ct
Tallow, pr lb.....	1 ct
Tea, viz.: on all black tea 2 cts pr lb and <i>ad val.</i> .....	2 cts & 10 pr ct
And on all green and Japan tea 3 cts pr lb and <i>ad val.</i> .....	3 cts & 10 pr ct
Tin in blocks, pigs, bars, plates and sheets, <i>ad val.</i> .....	10 pr ct
Tinware, stamped and japanned ware, and on all manufactures of tin not elsewhere specified, <i>ad val.</i> .....	25 pr ct
TOBACCO:—	
On manufactured tobacco and on snuff, 25 cts per lb, and in addition thereto <i>ad val.</i> .....	25 cts and 12½ pr ct
On cigars and cigarettes, 50 cts pr lb, and <i>ad val.</i> .....	20 pr ct
Turpentine, spirits of, <i>ad val.</i> .....	20 pr ct
Trunks, satchels, valises, and carpet-bags, <i>ad val.</i> .....	25 pr ct
Trines, manuf. used of flax and not otherwise specified, <i>ad val.</i> .....	25 pr ct
Type, for printing, <i>ad val.</i> .....	20 pr ct
Type, metal, <i>ad val.</i> .....	10 pr ct
Yarnish, not elsewhere specified, 20 cts pr Imp gal and <i>ad val.</i> .....	20 cts & 20 pr ct
Vegetables, viz.: on potatoes, per bush.....	10 cts
On tomatoes, pr bush.....	30 cts
And on all other vegetables <i>ad val.</i> .....	20 pr ct
Vinegar, pr Imp gal.....	12 cts
Watches, watch movements and watch cases, <i>ad val.</i> .....	20 pr ct
Wood and manufactures of wooden ware, viz.:—Pails, tubs, churns, brooms, brushes and other manufactures of wood not elsewhere specified, <i>ad val.</i> .....	25 pr ct
Hubs, spokes, felloes, parts of, and wheels, rough, hewn or sawn only, <i>ad val.</i> .....	20 pr ct
Lumber and timber, not elsewhere specified, <i>ad val.</i> .....	20 pr ct
Wool and woolsens, viz.: Wool, unmanufactured, hair of the alpaca goat and other like animals	Free
On manufactures composed wholly, or in part, of wool, worsted, the hair of the Alpaca goat, or other like animals, viz.:—Shawls, blankets, and flannels of every description; cloths, doeskins, cassimeres, tweeds, coatings, over coatings, cloakings, felt cloth of every description, not elsewhere specified, horse collar cloth; yarn, knitting yarn, fing-ring yarn, worsted yarn under number 30; knitted goods, viz.:—Shirts, drawers and hosiery of every description; 7½ cts per lb, and in addition thereto <i>ad val.</i> .....	7½ cts & 20 pr ct
On clothing ready-made, and wearing apparel of every description, including cloth caps, composed wholly or in part of wool, worsted, the hair of the	

alpaca goat or other like animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, ten cents per lb, and in addition thereto <i>ad val.</i>	10 cts & 25 pr ct
On all manufactures composed wholly or in part of wool, worsted, the hair of the alpaca goat, or other like animals, not herein otherwise provided for, <i>ad val.</i>	20 pr ct
On treble ingrain, three-ply and two-ply carpets composed wholly of wool, 10 cts pr sq yd, and in addition thereto <i>ad val.</i>	10 cts pr sq yd & 20 pr ct
On two-ply and three-ply ingrain carpets, of which the warp is composed wholly of cotton, or other material than wool, worsted, the hair of the alpaca goat or other like animals, 5 cts pr sq yd, and in addition thereto <i>ad val.</i>	5 cts pr sq yd & 20 pr ct
Felt for boots and shoes, <i>ad val.</i>	15 pr ct
Felt for glove linings and endless felt for paper makers, when imported by the manufacturers for use in their factories, <i>ad val.</i>	16 pr ct
Whips, <i>ad val.</i>	25 pr ct
Wire, of brass and copper, <i>ad val.</i>	10 pr ct
Wire cloth, of brass and copper, <i>ad val.</i>	20 pr ct
Zinc, in pigs, blocks and sheets, <i>ad val.</i>	10 pr ct
Seamless drawn tubing, <i>ad val.</i>	10 pr ct
Manufactures of zinc not elsewhere specified, <i>ad val.</i>	25 pr ct

On all goods not enumerated in this Act or any other Act as charged with any duty of Customs and not declared free of duty by this Act or some unreppealed Act or provision, shall be charged with a duty of twenty per cent. *ad valorem*, when imported into Canada, or taken out of warehouse for consumption therein.

12. RESOLVED, That it is expedient to provide that the following goods shall be exempt from duty when imported into Canada:—

Agaric, agates, unmanufactured, alkanet root, aloes, aluminum, alum, ambergris, ammonia, crude, aniline dyes, aniline oil, crude, aniline salts, animals brought into Canada temporarily, and for a period not exceeding three months, for the purpose of exhibition or competition for prizes offered by any agricultural or other association. But a bond shall be first given in accordance with regulations to be prescribed by the Minister of Customs, with the condition that the full duty to which such animals would otherwise be liable shall be paid in case of their sale in Canada, or if not re-exported within the time specified in such bond, animals for the improvement of stock under regulations to be made by the Treasury Board and approved by the Governor in Council, annatto, liquid or solid, annatto seed, anchors, antimony, ashes, pot, pearl and soda, apparel, wearing and other personal and household effects, not merchandise, of British subjects dying abroad, but domiciled in Canada, argal, dust, argals, crude, arsenic, arseniate of aniline, articles for the use of the Governor-General, articles for the use of foreign Consuls General, articles imported by and for the use of the Dominion Government, or any of the Departments thereof, and for the Senate and House of Commons, Army and Navy and Canadian Militia, for the use of, arms, clothing, musical instruments for bands, military stores and munitions of war, bamboo reeds, not further manufactured than cut into suitable lengths for walking sticks or canes, or for sticks for umbrellas, parasols or sunshades, bamboos, unmanufactured, barrels of Canadian manufacture exported filled with domestic petroleum and returned empty, under such regulations as the Minister of Customs may prescribe, barilla, barytes, unmanufactured, bells for churches, berries for dyeing or used for composing dyes, bolting cloths, bones, crude and not manufactured, burned, calcined, ground or steamed, bone-dust and bone-ash

for manufacture of phosphates and fertilizers, borax, botany, specimens of, bristles, brimstone, crude, or in roll or flour, brim moulds for gold beaters, bromine, broom corn, buchu leaves, bullion, gold and silver, Burgundy pitch, burr stones in blocks, rough or unmanufactured, and not bound up into millstones, bichromate of potash, carriages of travellers and carriages laden with merchandise, and not to include circus troops nor hawkers, under regulations to be prescribed by the Minister of Customs, cabinets of coins, medals and other collections of antiquities, casts, as models for the use of schools of design, cornelian, unmanufactured, canvas for manufacture of floor oil-cloth, not less than forty-five inches wide, and not pressed nor calendared, caoutchouc, unmanufactured, catgut strings or gut cord for musical instruments, cat-gut or whip-gut, unmanufactured, chalk and cliff stone, unmanufactured, chamomile flowers, chloride of lime, citrons, and rinds of, in brine for candying, clays, clothing, donations of, for charitable purposes, cobalt, ore of, cochineal, cocoa, bean, shell and nibs, coins, gold, Communion plate, and plated ware for use in churches, coir and coir yarn, coleothar, dry oxide of iron, conium maculatum, or henlock seed and leaf, cotton waste and cotton wool, cork wood or cork bark, unmanufactured, colors, viz.: bichromate of potash, blue, black, Chinese blue, coultile lakes, scarlet and marine in pulp, Paris green, Prussian blue, satin and fine-washed white, ultra marine, amber, raw, cream of tartar, in crystals, diamonds, unset, including black diamonds for borers, diamond dust or bort, dragons' blood, duck for belting and hose, dyeing or tanning articles in a crude state, used in dyeing or tanning, not elsewhere specified, eggs, emery, entomology, specimens of, esparto, or Spanish grass, and other grasses, and pulp of, for the manufacture of paper, extract of logwood, felt, adhesive for sheathing vessels, fire clay, fibre, Mexican, fibre, vegetable, for manufacturing purposes, fibrilla, fish bait, fish oil, and fish of all kinds, the produce of the fisheries of the United States (except fish of the inland lakes and of the rivers falling into them, and fish preserved in oil), fish-hooks, nets and seines, and lines and twines, for the use of the fisheries, but not to include sporting fishing-tackle or hooks with flies or trawling spoons, fur, skins, of all kinds not dressed in any manner, flint, flints, and ground flint stones, folke digitalis, fossils, Fuller's earth, gentian root, ginseng root, gold-beaters' moulds and gold-beaters' skins, grease and grease scrap, for manufacture of soap, gravels, guano and other animal and vegetable manures, gums, amber, Arabic, Australian, British, copal, damar, mastic, sandarac, shellac and tragacanth, gunny cloth and gunny bags, gut, and worm gut, manufactured or unmanufactured, for whip and other cord, gutta serena, crude, gypsum, crude (sulphate of lime), hair, angola, buffalo and bison, canels, goat, hog, horse and human, cleaned or uncleaned, but not curled or otherwise manufactured, hatters' furs not on the skin, hemlock bark, hemp, undressed, hides, raw or uncurled, whether dry, salted or pickled, hoops, horns and horn tips, hyoscyamus, or henbane leaf, ice, India-rubber, unmanufactured, Indian hemp, crude, drug, indigo, iris, orris root,istle or tampico fibre, ivory and ivory nuts, unmanufactured, ivory veneers sawn only, not planed nor polished, iron, masts for ships, or parts of, jalap, root, junk, old, jute, butts, jute, kelp, kryolite, lac, dye, crude, seed, baton, stick and shell, lava, unmanufactured, leeches, licorice root, litharge, litmus and all lichens, prepared and not prepared, lemons and rinds of, in brine, for candying, logs, and round unmanufactured timber, not elsewhere provided for, lumber and timber, plank and boards, sawn, of box-wood, cherry, walnut, chestnut, mahogany, pitch pine, rosewood, sandalwood, Spanish cedar, oak, hickory and whitewood, not shaped, planed or otherwise manufactured, locomotives and railway passenger, baggage and freight cars, being the property of railway companies in the United States, running upon any line of

road crossing the frontier, so long as Canadian locomotives and cars are admitted free under similar circumstances in the United States, under regulations to be prescribed by the Minister of Customs, madder and munguet, or Indian madder, ground or prepared, and all extracts of, manilla grass, medals of gold, silver or copper, meerschaum, crude or raw, mineralogy, specimens of, models of inventions and other improvements in the arts, but no article or articles shall be deemed a model or improvement which can be fitted for use, moss, Iceland and other mosses, crude, moss, seaweed and all other vegetable substances used for beds and mattresses, in their natural state, or only cleaned, menageries—horses, cat le, carriages, and harnesses of, under regulations to be prescribed by the Minister of Customs, machinery for worsted or cotton mills of kinds which are not manufactured in Canada, nitrate of soda, or cubic nitre, nut galls, newspapers received by mail, nickel, oak bark, oakum, oil cake, cotton seed cake, palm nut cake, and meal, oils, cocanut and palm, in their natural state, oranges and rinds of, in brine, for candying, ores of metals of all kinds, osiers, oxalic acid, paintings, in oil, by artists of well-known merit, or copies of the old masters by such artists, palm leaf, unmanufactured, pearl, mother of, not manufactured, persis, or extract of archill and cudbear, philosophical instruments and apparatus, including globes, and pictorial illustrations of insects, etc., when imported by and for the use of colleges and schools, scientific and literary societies, phosphorus, pelts, pipe clay, pitch (pine), plaster of Paris, not ground or calcined, pumice and pumice stone, platts, straw, tuscan and grass, precipitate of copper, crude—rags, of cotton, linen, jute and hemp, paper waste or clippings, and waste of any kind, fit only for manufacture of paper, rattans and reeds unmanufactured, rennet, raw or prepared, resin, rhubarb root, sail, coarse, imported from the United Kingdom or any British possession, or imported for the use of the sea or gulf fisheries, saffron and safflower, and extract of, saffron cake, sal ammoniac, sal soda, sand, sea-weed, not elsewhere specified, sea-grass, senna, in leaves, siler or crystallized quartz, silk, raw or as reeled from the cocoon, not being doubled, twisted or advanced in manufacture any way, silk cocoons and silk waste, skins, undressed, dried, salted or pickled, soda ash, soda, caustic, soda, silicate of, settlers' effects, viz.: wearing apparel, household furniture, professional books, implements and tools of trade, occupation or employment, which the settler has had in actual use for at least six months before removal to Canada, not to include machinery, or live stock or other articles imported for use in any manufacturing establishment, or for sale, provided that any dutiable article entered as settlers' effects shall not be sold or otherwise disposed of without payment of duty until after two years actual use in Canada. Until the first day of January, 1881, steel in ingots, bars, sheets and coils, railway bars or rails and fish-plates, shall be free of duty. Sulphur, in roll or flour, tails, undressed, tampico, white and black, tanners' bark, tar (pine), terra japonica, tencels, tobacco, unmanufactured, for excise purposes, under conditions of Act 31 Vic., cap. 51, tortoise and other shells, unmanufactured, travellers' baggage, under regulations to be prescribed by the Minister of Customs, turmeric, turpentine, raw or crude, turtles, tree nails, varnish, black and bright, for ships use, vitriol, blue, veneers of wood and ivory, sawn only, verdigris, or sub-acetate of copper, dry, vegetable fibres, natural, not produced by any mechanical process, whitening or whitening, whalebone, unmanufactured, whale-oil, in casks from on shipboard, and in the condition in which it was first landed, willow for basket-makers, wire rigging for ships and vessels, wool, yellow metal, in bolts, bars, and for sheathing.

The following articles shall be prohibited to be imported under a penalty of two hundred dollars, together with the forfeiture of

the parcel or package of goods in which the same may be found, viz:—Books, printed papers, drawings, paintings, prints, photographs or representations of any kind of a treasonable or seditious, or of an immoral or indecent character. Coin, base or counterfeit.

13. RESOLVED. That it is expedient to add the following to the list of goods exempted from Customs duty when imported into Canada.

The following articles being the natural products or the manufactures of the colony of Newfoundland, viz:—

- Fish, fresh, dried, salted or smoked,
- Fish-oil and all products of fish,
- Seal-oil,
- Animals of all kinds.

EXCISE TARIFF.

14. RESOLVED. That in lieu of all excise duties, except license fees, now or heretofore imposed on spirits, there shall be imposed, levied and collected upon every gallon, of the strength of proof by Syke's Hydrometer, and so in proportion for any greater or less strength of spirits, the manufacture of which has not been wholly completed, or upon which the duty has not been paid before the passing of this resolution, an excise duty of one dollar.

15. RESOLVED. That in lieu of all excise duties except license fees, now or heretofore imposed on malt there shall be imposed, levied and collected on every pound of malt made and weighed as removed from the kiln, and upon which the duty had not been paid before the passing of this resolution, an excise duty of one cent.

16. RESOLVED. That upon all stocks of malt liquor held by licensed brewers at the time of passing this resolution, a drawback may be paid on the malt contained in such stocks equal to the duty paid thereon in excess of one cent per pound, and the quantity of malt contained in such stocks of malt liquor shall be determined under the existing Departmental regulations for determining the quantity of malt contained in malt liquor.

17. RESOLVED. That in lieu of all excise duties, except license fees, now imposed on tobacco known as common Canadian twist, otherwise called "tabac blanc en torquette," being the impressed leaf rolled and twisted and made wholly from raw tobacco the growth of Canada, and upon raw leaf the growth of Canada, there shall be imposed, levied and collected on every pound or less quantity than a pound, an excise duty of four cents.

18. RESOLVED. That it is expedient to provide that the foregoing Resolutions, and the alterations made in the duties of Customs and Excise and on the other articles therein mentioned, shall take effect upon and after the 15th day of March, 1879.

TABLE OF EXCISE DUTIES.

Spirits of the strength of proof by Syke's hydrometer, per Imp. gall	\$1.00
Methylated Spirits, per Imp. gall....	14½ cts
Malt, per lb.....	1ct
Beer, per Imp gall.....	4 cts
Any fermented beverage made in imitation of Beer, or Malt Liquor, and brewed in whole or in part from any other substance than Malt, per Imp. gall.....	8 cts
Tobacco, per lb. or less quantity....	20 cts
Canada Twist ( <i>Tabac blanc en torquette</i> ) do.....	4 cts
Snuff, per lb. or less quantity.....	20 cts
All other descriptions of manufactured Tobacco per lb., or less quantity.....	20 cts
Cigars, subject to an abatement or allowance for moisture in calculating the weight for duty to be fixed by Order in Council, per lb	40 cts
Vinegar, per Imp. gall.....	3½ cts

Inspection fee on Petroleum, 5c. per barrel if not more than 50 galls; over 50 galls. 5cts. extra for every 50 galls.; not more than 10 galls. 3 cts.

All goods manufactured in bond shall, if

taken out of bond for consumption in Canada, be subject to duties of excise equal to the duties of customs to which they would be subject if imported from Great Britain and entered for consumption in Canada; and whenever any article, not the produce of Canada, upon which a duty of excise would be levied if produced in Canada, is taken into a bonded manufactory, the difference between the duty of excise in which it would be so liable and the customs duty which would be levied on such article if imported and entered for consumption, shall be paid as a duty of excise, when it is taken into the bonded manufactory.

The following amendment was made Wednesday, 11th day of June, 1879:—

On the recommendation of the Honourable the Minister of Customs, and under the provisions of the 13th section of the Act passed in the Session of the Parliament of Canada, held in the Thirty-third year of Her Majesty's Reign, chaptered nine, and intitled: "An Act to amend the Acts respecting Customs and Inland Revenue, and to make certain provisions respecting vessels navigating the inland waters of Canada above Montreal, and of 40 Vic., cap. 10, sub-sec. 11 of sec. 125 and sec. 136, intitled: "An Act to amend and consolidate the Acts respecting the Customs,"—

His Excellency, by and with the advice of the Queen's Privy Council for Canada, has been pleased to make the following Regulations governing the drawback of Customs duty paid on Sheet-tin, or Tin plates and other materials used in the manufacture of packages for articles exported, viz., that is to say:

Regulations governing the drawback of Customs duty paid on Sheet tin or Tin plates and other materials used in the manufacture of packages for articles exported, under authority of 33 Vic., chap. 9, sec. 13, and of 40 Vic., chap. 10, sub-sec. 11 of sec. 125 and sec. 136.

There may be paid under the above named authority and on the following conditions a drawback on all Sheet tin or Tin plates and other materials used in the manufacture of packages for articles exported from Canada the sum of seventeen cents for each box of said tin used in such manufacture, if imported prior to the 15th day of March, 1879, or, the sum of thirty-four cents for each box of said tin used and imported subsequent to said date; which sum shall be held to include the drawback on the solder, acid or any and all other materials used in the manufacture of said packages.

Provided always, that claim for such drawback shall have been made in due form as hereinafter set forth within two years from the time duty was paid on such tin.

The proprietor of any fish canning establishment or other manufactory making use of tin for the purpose above named, claiming drawback under the above named Acts or either of them, shall, in order to entitle himself thereto, make claim for such drawback within the time above specified and within ten days of the date of the export of the packages on which drawback is claimed, and shall deliver to the Collector of Customs at the Port where entry outward was made—for transmission to and approval of the Customs Department at Ottawa—

1st. A certified copy of the Export Entry of the articles in the manufacture of which such sheet tin or tin plate has been used.

2nd. A certificate signed by the Collector of Customs at the Port from whence exported, showing the name of and date of clearance and stiling of the vessel or number and distinguishing marks of and date of the departure of the railway car in which such articles were shipped, and naming the foreign Port for which such vessel cleared or for which such railway car was despatched.

3rd. A bill of lading of such articles, duly signed by the Master, Purser or Agent of the vessel or railway by which exported.

4th. His own declaration subscribed to under oath, showing the date or dates and number or numbers of the entries inwards, on which duty was paid on the tin so used and exported, the quantity of tin used in the said manufacture

of the packages for the articles exported—distinctly showing the quantity used out of that paying duty on each entry, where there was more than one entry thereof—the number of packages exported on which the claim for drawback is made with the distinguishing marks or numbers thereon, the name of the consignee and port of destination, with the name of the vessel or line of railway and number of car in which exported.

The declaration shall also shew that the packages were wholly manufactured in the Dominion from the tin in question and other materials, and that the articles described in the Bill of Lading attached to said claim are the articles referred to in the claim itself, and that none of them are intended to be re-landed in Canada.

The Minister of Customs is hereby empowered to cause to be prepared such Form or Forms for claims and vouchers not inconsistent with the foregoing as he may deem expedient; and also order any change in the *pro rata* allowance for drawback rendered necessary by the fluctuations of market value.

*Refining Sugar and Molasses in Bond.*—The Governor General has, on the recommendation of the Minister of Customs, prescribed the following regulations for the refining of sugar and molasses in bond:

(1) The collector at any warehousing port in the Dominion may deliver sugar or molasses or any material from which refined sugar can be produced, to the importer or owner, free of duty, when for the purpose of being refined. (2) The sugar refinery will be considered as a Government bonded warehouse, and none of the sugar, molasses or other material, so brought into the said refinery or upon the said refinery or upon the said premises, shall be removed therefrom without a proper ex-warehouse entry and due payment of all duties on the same, if entered for home consumption, or upon due entry thereof for exportation under the usual bonds; nor shall any refined sugar or other extract produced from the sugar, molasses or other material aforesaid, be removed from the said refinery and premises without entry as aforesaid, either for consumption, for removal or exportation, and payment of all Customs duties legally due on the sugar, molasses or other material from which the said refined sugar shall have been manufactured, as the case may be. (3) Before the importer or owner of any sugar, molasses or other material for the purpose of refining, be entitled to obtain the delivery thereof, either ex ship, upon their importation into the Dominion of Canada, to be carried immediately to the sugar refinery and premises aforesaid, or out of any of the Queen's Warehouses in which the same may be warehoused, he shall give bond with two sufficient sureties, to the satisfaction of the Collector of Customs, in a penalty of double the amount of the duties payable on the same, with the condition that the whole amount of the duties so payable upon the quantities of sugar, molasses or other material so delivered shall, within six months from the date of the bond to be so entered into, be paid to the Collector of Customs. And the said importer or owner shall, before he can obtain the delivery aforesaid, further enter into and execute to the Collector, for the use of Her Majesty, as aforesaid a general bond, the said importer or owner in the penal sum of \$10,000 and two approved sureties in the sum of \$5,000 each, conditioned that at no period shall the quantity of sugar raw or refined in the said Refinery or Warehouse be less than the quantity on which the bond or bonds for duties hereinbefore mentioned shall be outstanding and unpaid.

*Curing Swine in Bond.*—The Governor-General on the recommendation of the Minister of Customs has made the following regulations for the slaughtering and curing of swine in bond:—

1. Upon the importation of swine for the purpose of slaughtering, the importer shall enter the same for warehouse upon the usual form of such entries, stating upon its face the number, live weight and value of the herd, and the rate and amount of duty as prescribed by the tariff

1. Upon the importation of swine for the purpose of slaughtering, the importer shall enter the same for warehouse upon the usual form of such entries, stating upon its face the number, live weight and value of the herd, and the rate and amount of duty as prescribed by the tariff



in force at the time of making such entry. Such importer shall then execute a bond to the Queen, with two sufficient sureties to the satisfaction of the Collector of Customs at the port where such carcases are imported or warehoused, in double the amount of such duty, the condition of such bond shall be that upon due exportation within one year of the products of the swine so imported, slaughtered and cured in the form of pork, bacon, hams, shoulders and lard, or payment of the duty secured by the said bond, then the said bond shall be and become null and void, otherwise shall remain in full force and virtue.

2. After the reception of the swine into the bonding warehouse or slaughter house, it shall not be lawful to remove any of them alive therefrom, nor shall any part of the produce of such swine be removed therefrom for any purpose, without a permit from the Collector or proper officer of Customs, as in case of all other bonded goods.

3. The bond given by the importer as before specified shall be cancelled upon payment of the current rate of duty imposed upon swine imported into Canada, or upon exportation of seventy per cent. of the actual live weight of the swine as originally entered, in the form of pork, bacon, hams, shoulders and lard; and if a less quantity than seventy per cent. is exported, then duty shall be paid upon the quantity deficient, at the rate imposed upon the live animal in proportion to value.

4. Swine imported in the carcass to be cured and packed in bond may be entered in the usual way for warehouse, and be placed in the premises established as a warehouse of this class for the special purpose of curing and packing. The weight and value of such carcasses shall be stated upon the face of the entry for warehouse, and the importer shall execute a bond to the Queen, with two sufficient sureties to the satisfaction of the Collector of Customs at the port where such carcasses are imported or warehoused, in double the amount of duty accruing thereupon, to be calculated according to the highest rate of duty imposed by the tariff upon any part or parts of the said carcasses, conditioned for the due exportation of the same or payment of duty within one year from date of first entry.

5. The meats being the produce of such carcasses, shall be calculated for exportation or duty, as the case be, after allowing in respect of meat in pickle a reduction of five per cent from the original weight, or weight for first entry, and these percentages may be deducted by compensation entries from the warehouse books at the times of each ex-warehouse entry, in proper proportions, and if any less quantity is exported, than the original weight, less the allowance above specified, the duty shall be collected upon such deficiency at the rate of duty required at the time by law upon meats of the kinds exported.

#### ATTACHED.

##### PROVINCE OF ONTARIO.

John Joeger, New Hamburg.  
Ewen McLachlan, Lancaster.  
S. E. Haskin, Bastant.  
T. A. Valentine, Whitby.  
Richard A. Sims, carriages, Ottawa.  
Thos. Wilson, hotel, Orangeville.  
G. R. Bobier, Goulburn.  
Orlando Allen, grocer and baker, Springfield.

##### PROVINCE OF QUEBEC.

W. F. Mewhort, Montreal.  
Cushin & Co., fancy goods, Montreal.  
Alexis Bisson, carriages, St. Rémi.  
Jos. Meloche, St. Geneviève.  
Michael Wright, Montreal.  
Cyrille Paré, Montreal.  
Thos. Wyatt, hotel, Sherbrooke.  
Hy. L. Miller, carriages, Melbourne.  
Wm. H. Riley, lumber, Montreal.  
Ed. Schultz, printer, Montreal.  
John C. Becket, printer, Montreal.

##### PROVINCE OF NOVA SCOTIA.

Wm. T. Kent, Halifax.

#### ASSIGNED.

##### PROVINCE OF QUEBEC.

J. Drapeau & Co., St. Germain.  
Chas. R. Lanthier, Hull.  
John Maguire, Quyon.  
A. Messier, hotel, Roxton Falls.

##### PROVINCE OF NOVA SCOTIA.

Daniel C. Kelley, Yarmouth.

### Financial and Commercial.

#### GENERAL MARKETS.

THURSDAY, August 21, 1879.

The topics of special interest during the week amongst commercial men have been the failure of McLunes & Co., and the change of management to take place in the Bank of Montreal. Both of these matters are discussed in other columns, and we need only say here that these incidents have been without material effect upon any branch of trade, so far as observed, if the stock market may not be included in the term. The dry goods trade is picking up a bit, and looks promising. Hardware men have been inspired with lively hopes based on foreign advices. Freights have been quoted down, and business done at the reduced rates. The decline is by some ascribed to a temporary cessation of demand here, and by others to the free offering of tonnage in the port of New York. The general markets, apart from those named, have presented no new features. The railroad employes' squabble at Quebec, followed closely as it was by the ship-laborers' fight, caused the usual hum of comment that attends upon exciting news, though business men were but little diverted thereby, and buying and selling went on much as usual. Business on the Stock Exchange has been fairly active throughout the week, and the fluctuations in several instances have been wide and frequent. The shares of the Bank of Montreal have been dealt in most largely, and it is worthy of remark that the resignation of the manager has had far more effect upon the price of the stock than had the numerous mercantile and bank failures recently reported. Some may insist that the decline was mostly due to the suspension of McLunes & Co., but this is not reasonable, since it was known almost immediately that the bank would not lose more than \$25,000 to \$30,000, a mere bagatelle in comparison with resources and income, and, moreover, now that that fact has been fully established, and a settlement has been virtually agreed upon, the price of the shares remains 5 per cent. below that of a week ago. In other words the capital stock of the bank, according to market quotations, is valued at \$600,000 less than before the announcement of the resignation of Mr. Angus; and this valuation is nearly \$500,000 greater than that represented by the price, 125½, on the day of the announcement. The shares of Molsons Bank will be seen to have fluctuated almost as wildly as those of the Bank of Montreal, first dropping suddenly and then slowly moving up, until the greater part of the decline was recovered. The movement of the rest of the market, though at first in sympathy with the stocks named, has on the whole been an upward one, the Merchants Bank, Bank of Commerce, and some miscellaneous shares recording

a decided improvement. The tone of the market is now more confident, while the general course of prices points plainly enough to a healthy and even strong under current. The following are the recorded sales, with the highest and lowest prices in the order in which they occurred: 1920 Bank of Montreal, at 132½ to 125½, to 130½ to 129½; 137 Molsons, at 59 to 58½, to 65; 509 Merchants, at 72 to 71, to 74; 233 Peoples, ex dividend, at 40; 77 Consolidated, at 10; 170 Commerce, at 105½ to 107½; 56 Jacques Cartier, at 58; 25 Ontario, at 56 to 55½; 1030 Montreal Telegraph, at 89 to 91, to 90½; 198 City Gas, at 115½ to 117½; 175 Elevating Stock, at 104 to 100½; 135 Richelieu Navigation, at 42½ to 42, to 42½; \$500 Corporation 6 per cent. Stock, at 100. The market to-day has shown steadiness throughout, with an upward tendency in shares not affected by special causes. The following sales are reported: 76 Bank of Montreal, at 129½ to 128½, to 129; 34 Commerce, at 107½; 90 Ontario, at 56½ to 56; 110 Molsons at 67 to 66; 100 Jacques Cartier, at 57½; 225 Merchants, at 73½ to 73, s. 60 to 74; 75 Montreal Telegraph, at 90 to 90½; 2 City Gas, at 117½; 50 Richelieu Navigation, at 42½; and 25 City Passenger Railway, at 81.

ASHES.—Receipts of Pots fully equal to last year, and of Pearls much in excess of demand. First Pots improved, and sales have been made up to \$3.75 and \$3.77½, but the great demand has fallen off and there is now only one buyer. We look for an early decline in price; Seconds sell at about \$3.10; Thirds scarce and nominal. Pearls are very unsettled. A sale of 16 bbls. is reported on p. 1., understood to be very much lower than late quotations; we look for a further decline. Receipts since 1st January, 6,530 bris. Pots. 915 bris. Pearls; deliveries, 6,257 Pots and 993 bris. Pearls. Stock in store at 6 o'clock on Wednesday evening, 1,396 bris. Pots and 160 bris. Pearls.

BOOTS AND SHOES.—An increased activity is noticeable the present week. Some buyers are in the market whose orders, together with those received by mail, are keeping manuf. ures quite busy. There cannot, however, be said to be any advance in the prices of goods, without which the fall business cannot be satisfactory. The practice of cutting prices, which has been so ruinous to the trade in the past, still needs reform.

DRY GOODS.—A fair business is reported, well distributed and of a character calculated to give general satisfaction; that is, the sales effected though severally rather smaller than might have been expected, are of a goodly number, and amount, in the aggregate, to a somewhat better business, we should say, than for the corresponding dates last year. Travellers are sending in orders rather more freely since harvesting has set in, and the tone of their mail advices is quite confident as to the fall trade. Some few merchants are now visiting the city, and selecting goods cautiously, and not without a good deal of hesitation, but they buy to a greater or less extent, evidently impelled thereto by their own immediate requirements, and the purchases have their modicum of effect towards keeping the trade employed. The indications of the moment are generally accepted as the promise of a good business. The failure of McLunes & Co. naturally interests this branch of trade particularly, though it is not found to have any practical effect as yet. It remains invariable, however, that, consumption remaining unchanged, the suspension of large houses of supply must cause the distribution of some additional business amongst those that stand firm.

**DRUGS AND CHEMICALS.**—There is nothing new to report in this line—business continues dull, and prices are without change and nominal. Quinine is for the moment scarce, and price is very firm at \$4.25. In the West we believe the price is rather higher.

**FLAX.**—Advices from Dundee to the 7th inst. refer to the prospects of the flax crop in Ireland as showing further improvements. At the time of making the report, however, the weather was inclement and most unfavorable. It is certain that the crop will be very late, and as there is but little of the old crop left, everything offering is picked up readily. Flax and tow yarns are held firmly, but move off slowly at the prices demanded.

**FLOUR AND GRAIN.**—The inanimate condition of the wheat market reported last week has given place to inquiry sufficiently active at least to establish quotations. The only actual sales reported, apart of course from the continuous but small demand for consumption, was one of 20,000 bushels Canada Spring No. 2 at \$1.02½. The very slight variations made in quotations during the week have seemed to follow the bias of the Chicago market, and prices to-day are firm in sympathy therewith. Canada Spring is nominally \$1.01 to \$1.03, the temper of the market being in favor of the asking price. Early in the week the course of speculation produced a decline in the Chicago market of about ½c, but later on, the pressure of spot wheat having been removed by absorption, a better feeling set in, and a recovery of prices took place and was maintained until quotations were established at ½c to 1c better than those of a week ago, the chief improvement being in sales for cash delivery. The movement has been merely the ebb and flow of local speculation, but the special advance in spots indicates that the removal of the heavy weight thrown upon the market by the recent unloading of the bull clique has in a great measure been effected, and that, therefore, further fluctuations will be more directly controlled by harvesting reports and general commercial news than has been the case for a long time past. If this view of the market be correct, the facts that the world's supply is short this year, and the country with the largest surplus is now in a fairly prosperous condition, are significant and should not be lost sight of. In coarse grain there has been a variable business. Considerable transactions have taken place in oats, which have been pressed for sale at receding figures from 34c down to 32c. Corn has shown steadiness and strength, and prices are full ½c higher than last reported, the quotations being 46c to 46½c in bond. Advices from Liverpool continue to give encouragement to holders. Peas have also been improving in the Liverpool market, but not sufficiently to establish any further advance here, and the price remains about 80c. Until Wednesday the flour market had been sluggish and business almost nil with a drooping tendency in prices, but since then there has been more life, and considerable sales have been made at fair prices. Stocks on hand are beginning to increase, and show a gain of about 3,500 barrels during the past fortnight. We note sales of Spring Extra at \$4.85 and \$4.90; Superior Extra at \$5.10 and \$5.15; Strong Bakers at \$5.20; Superfine at \$4.70; Ontario bags at \$2.40 and \$2.37½, and City bags at \$2.50. Oatmeal remains at \$4.75 for round lots, and Cornmeal is done at \$2.50 to \$2.60. Quotations for flour are as follows: Superior Extra, \$5.15 to \$5.20; Extra Superfine, \$5.00 to 5.10; Spring Extra, \$4.85 to \$4.95; Superfine, \$4.60 to \$4.70; Strong Bakers, \$5.15 to 5.25; Medium Bakers, \$5.00 to \$5.15; Ontario bags, \$2.35 to \$2.40 and City bags at \$2.45 to \$2.50.

**FREIGHTS.**—There is a considerable difference in reports as to the condition of the market, and the range of rates given for actual shipments is wide enough to give support to both sides of the question. Those interested in tonnage claim that the market is fully as firm as a week ago, and insist upon regarding engage-

ments at lower rates as exceptional, and owing to a temporary cutting off of demand by the blocking up of grain and other stuff at Western ports due to a short supply of barge tonnage. It is claimed that as soon as this practical embargo is removed the demand will be even more eager than at any time previous this season, and that rates will be fully up to the highest yet reached. This view is plausible, but it necessitates doubt as to the reports of easier rates in New York, and these are too well authenticated to admit of that. The weight of authority is adverse to this view, and concurs in regarding rates as much easier of late on account of the lendency in New York, which port has been almost flooded with tonnage offerings. Steamers have been taken up at 5s 9d and 5s 10½d to safe port on Continent, and at about same rates to U. K. direct. Steamers have been offering at 6s 6d and 6s 9d for September loading, but have accepted 6s and even 5s 6d. Handy-size vessels may be quoted at 6s to 6s 9d, with the caution that these are outside figures. Larger vessels can be fixed anywhere from 5s 3d to 5s 9d. Orders for the River Plate are about filled, and more tonnage is offering than can be taken up. Still full figures are asked and obtained. Two small vessels, about 300 tons each, have been fixed at \$16 and \$15. We note the following engagements: "Zingara," grain, 7s, direct to inland port, U. K.; "Helvig," Lumber, \$16, River Plate, and "Oswing," Lumber, \$15, from Sorel for River Plate; also a steamer for the Mediterranean, direct port, 10,000 qrs. heavy grain at 6s 9d.

**FRUITS.**—A very fair business is doing in apples at varying prices according to quality. The arrivals since last report include some extra choice and fancy lots, and we hear of the sale of a very attractive lot on a scale valuation averaging \$2.75 per barrel, a very good figure in the present state of the market. The bulk of apples now marketing is of good ordinary quality and brings about \$2 per barrel. We note additional arrivals of lemons which are offering at unchanged rates, \$6 to \$7 per case. Should the present warm weather continue, doubtless a somewhat higher figure will be asked. In other fruits the movement is very light. Pears and Peaches are in light supply, but the enquiry is limited, and prices are as given last week.

**GROCERIES.**—The business for the week has not been large owing to the attention giving by farmers to harvesting, from which arises a lessened demand from country merchants. Prices of sugars are unchanged since last report, and enquiry has become slow and dull. Reports indicate that the crop at the Islands is pretty well exhausted. The new crop of fine Japan teas is scarce and higher prices are asked. The advance in these teas noted last week has been followed by a similar movement in low grades of Young Hysons, which are also up 1c to 2c per lb. No change has taken place in other goods.

**HARDWARE.**—The material advance in the London market in the prices of iron, tin and spelter, of which our readers were promptly advised last week, has awakened an active interest here, and Inter dispatches, reporting a continuance of the movement with an active and promising condition of trade, have been read with eager satisfaction. European circular price lists have all been withdrawn, and for the time being new ones are not issued, dealers abroad preferring, in the existing state of their market, to make prices through negotiation. It is true that our own market has not responded to the changed tone sounded from across the Atlantic, either as to prices or as to business, but the time for that is hardly yet. In a few weeks the fall season will be fairly open, and then, doubtless, the effect of the advance in England will be felt and shown here. It is hardly anticipated that this effect will be sufficiently marked to cause a rise in prices, but

rather to stimulate a quicker, freer demand than might otherwise have taken place. At all events wholesale dealers in this city are something better than content with the situation, although the satisfaction expressed is lively rather by contrast with long prevailing inactivity than of itself. Actual business is of the same light character heretofore reported, and is confined to the usual seasonable run of scattering orders for sorting up purposes.

**FINES.**—Stocks are light, and so, notwithstanding that prices are very generally thought too high and the demand of the slowest possible character, no change is made. The market is in that over-strained condition when it is fairly safe to predict that the next alteration of figures will be in the way of concession, but until supplies become more free it is probable that present rates will be firmly maintained. We quote Green Butchers', No. 1, \$8; No. 2, \$7; No. 3, \$6; Lambkins and Sheep Clips, 50c each.

**HORS.**—The present condition of this market is as lifeless as might have been expected had there been no special news from abroad during the past few weeks, and, of course, no speculative inquiry for shipment. The result, however, of the late movement has been to establish a better range of prices, and though our market for the moment is without quotations based upon business or even inquiry, there is no doubt that the prices last given will be accepted as the basis of new business. In New York the market has become active and strong after some giving way from the prices of a week ago, which are now fully regained. The new crop, Prime and Choice, is quoted at 15c to 19c; medium, 10c to 12c, and low to fair, 7c to 9c.

**LEATHER.**—All classes of leather have advanced 1c per pound and 1c per foot. The market is excited, and a day or two will decide if the advance can be maintained.

**LUMBER.**—Our latest advices from London indicate a fairly active market at that point, but at easy rates. The arrivals from Canada and the Baltic are reported large, with a more than ample supply afloat. Stocks on hand are, however, very light, and lower than for the corresponding season any time within four years past. The imports of St. Lawrence pine deals for this year to August 4th were 899,000 pieces against only 771,000 for the like period in 1878; Spruce deals 585,000, against 460,000 in 1878. From these figures, in conjunction with the light stocks, it will be seen that an exceptionally good business in volume has been done, though rates have been very low. The deficiency in stock is now rapidly making up by the free arrivals noted. The supply of Pine is chiefly of a low quality, and is largely sold to arrive. From Glasgow and Liverpool the reports are of a greatly overstocked market, and one of the largest firms in the former city, complaining of the glut, boldly states that nothing can bring about a change for the better unless shipments from America are stopped altogether. Quebec waney board pine is quoted in Glasgow, good quality, 19m, to 20m average, 19d. per foot; fair quality 20in., 17d, and 18in., 15d. Square timber of good quality, 50 to 65 feet average, 11d to 12½d per ft., and ordinary, 50 to 60 feet average, 10d to 11d.

**OILS.**—Are nominally unchanged. A mixed lot of ordinary Seal, comprising various shades of colour, is offered on the market, but is found difficult of sale. *Naval Stores.*—Turpentine is in fair demand at 40c to 41c per gal. in Brils., N. Y. guage. *Tars and Rosins* in moderate demand at unchanged prices. *Paints* moving slowly. *Refined Petroleum* is firm at last week's quotations.

**PROVISIONS.—Butter.**—The market remains unchanged, and general outlook not encouraging. We note a few sales this week of 260 packages fair quality Eastern Townships at 10½c, also 250 packages of selected Townships



at 12c; 130 packages choice creamery at 15½c; and several small lots of Western at 7c to 8c. Advices from abroad continue discouraging, and report choice creamery selling at 75s to 80s, and finest Townships at 65s. Medium and low grades are reported unsaleable. Shipments from here this week, 4,233 packages.

**Cheese.**—If anything, the market is in a worse condition than last week. The continuance of "blue advices" from abroad has a very depressing effect, and shippers can scarcely be tempted to operate, and insist on lower prices than dealers or factorymen seem willing to take. Early in the week several sales took place at 5½c to 5½c, but at the close it would be difficult to get any one to offer more than 5c per lb. for the finest, and some of our largest operators talk lower figures than we have yet experienced this season, as they assert most positively they can operate to better advantage on the New York market. The recent dry spell has been followed by a nice rain, which will tend to keep up production and prevent as large a shrinkage as was anticipated a few weeks since. There is very little prospect at present of any improvement, as latest cable advices report a very limited demand, and stocks accumulating. The unusual wet season in England has interfered very much with outdoor employment, and it is said they have not had the good demand generally experienced during harvesting. The inference is that it has dampened their spirits to such an extent that they have not required as much cheese to brace them up for work in the field. We advise factorymen to keep their July make moving, for if there should be an advance it will only be on good keeping qualities. Shipments from here this week, 23,000 boxes. At the Ingersoll market this week, 19th August, 1879, twenty-three factories registered 4,505 boxes cheese, mostly last half of July make. One factory sold at 5c. Market very dull. Factorymen not wishing to sell August make at 5½c. Cable 30s. At the Little Falls market this week, Aug. 18th, 1879, 5,000 boxes offered and sold; 800 boxes fancy white sold at 5½c; 150 boxes fine at 5½c; balance at 5c. Utica, N.Y., Aug. 18, 1879, 10,000 boxes sold; 3,500 consigned; balance at 5c to 5½c; average 5½c.

We quote from the New York *Bulletin*, of Aug. 20th:—Receipts to-day, 23,127 pks. The reports from the country markets have been received and shippers have "further advices from abroad," but the position here does not appear to have derived much benefit. Indeed matters are, if anything, in worse shape than ever, and about all the advantage is with buyers who do not give many evidences of appreciation. One of the most common complaints of holders is over the difficulty experienced in securing even a bid, and negotiations have been of very limited character. For a top price 5½c is talked of, but with the admission that it is the hardest kind of work to reach it no matter how fine the quality, while really fine cheese available at 5½c and 5c remains unsold. Several of the principal shippers are still entirely out of the market. In jobbing lots there was a little more doing on home account to-day at very irregular rates.

**Tobaccos.**—There is no change to report in this line, business remains quiet and prices unchanged for domestic goods. Some of the U.S. manufacturers in fine goods have advanced their prices from 1c to 3c per lb., but of these goods only a very limited quantity is imported to Canada. **Cigars.**—This branch is in much the same condition, dull and unchanged. Imported Havanas a few of the new crop (1879) have been imported, they look well, but the tobacco seems to have been worked rather new. The prospects are that we shall have good cigars later in the season.

**Wines and Liquors.**—A very light business has been doing since our last report of this market, and that of a character to give no interest to transactions. About the only demand is for small lots just as consumption compels the trade to make new purchases.

**Wool.**—The supply continues free as last reported. There is a little more general inquiry, but not enough to have any effect either immediate or prospective upon prices. Some special grades may be said to be in better demand, but it should be remembered that the improvement is in comparison with an almost stagnant market. Fine pulled has hardened in price, and some holders predict that it will be higher as the season advances, but of course this is wholly problematical. Prices continue to be fixed on the basis of 20c. to 21c. for New fleece.

#### TORONTO MARKETS.

Toronto, Aug. 21.

Market generally unchanged. Flour quiet, but one lot of Superior sold at \$4.80 f.o.c.; Extra unchanged at \$4.65; and Spring Extra at \$4.55. Wheat unchanged, with a sale of No. 2 Spring at 98c f.o.c., and other grades neglected. Oats seem weak; there was a car of Western sold yesterday at 38c on track. Barley and Peas nominal. Wool quiet at 20c. Eggs steady at from 8c for inferior to 9c for candled.

#### AMERICAN MARKETS.

Chicago, Aug. 21, 1.05 p.m.—Wheat, Aug., 86½c.; Sept., 86½c.; Oct., 86½c. Corn, Aug., 33½c.; Sept., 33½c. to 34c.; Oct., 34c. Oats, Aug., 23½c.; Sept., 23½c. to 23½c.; Oct., 23½c. Pork, Aug., \$8.25; Sept., \$8.25; Oct., \$8.25. Lard, Aug., \$5.62½; Sept., \$5.62½; Oct., \$5.65. Milwaukee, 1.07 p.m.—Wheat, Cash, 89c.; Sept., 88c.; Oct., 87½c.

New York, 2.05 p.m.—Wheat, quiet; sales 225,000 bushels. Chicago, \$1.00 to \$1.01; Milwaukee, \$1.01; No. 2 Red, \$1.10 to \$1.10½. Corn, quiet; sales 70,000 bushels. No. 2, 46½c. to 46½c. Oats, easier. Pork, Aug., \$8.60; Sept., \$8.65; Oct., \$8.75. Lard, Aug., \$5.85; Sept., \$5.90; Oct., \$5.95.

Liverpool Press Report, Aug. 21, 5 p.m.—Flour, 9s. 6d. to 11s. 3d.; Red Wheat, 7s. 10d to 8s. 9d.; Red Winter Wheat, 9s. to 9s. 2d.; White do, 8s. 6d. to 9s. 6d.; Club, 4s. 9d. Peas, 6s 1d. Pork, 48s. Lard, 31s. 6d. Cheese, 30s. Consols, 97 13-16; Erie, 27 7-8; I. C. 90 1-4

#### ENGLISH MARKETS.

Liverpool and London, Beerbohm's Report, Aug. 21st.—Floating cargoes, Wheat, at opening, firm. Floating cargoes, Corn, at opening, turn dearer. Cargoes on passage and for shipment, Wheat, firm. Cargoes on passage and for shipment, Corn, strong. Medium Chicago or Milwaukee, 42s Gd. Mixed American Corn, 24s No. of cargoes on passage to U. K., wheat, 1,875,000 qrs. No. of cargoes on passage to U. K., Corn, 360,000 qrs. Liverpool Wheat spot, at opening, strong. Liverpool Corn spot, at opening, rather easier. Liverpool Canadian Peas, per 100 lbs., 6s 3d. Liverpool American Western Mixed Corn, per 100 lbs., 4s. 8d.

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Plans, specifications, &c., can be seen at the Lachine Canal office, Montreal, at the office of M. Stead, Esq., Architect, Saint John, N.B., and at this Department, on and after TUESDAY the 12th inst., where forms of Tender, &c., and all necessary information can be obtained.

No tender will be considered unless made strictly in accordance with the printed forms and—in the case of firms—except there are attached the actual signature, occupation and place of residence of each member of the same.

The tender to have the actual signatures of two solvent persons, residents in the Dominion, and willing to become sureties for the due performance of the Contract.

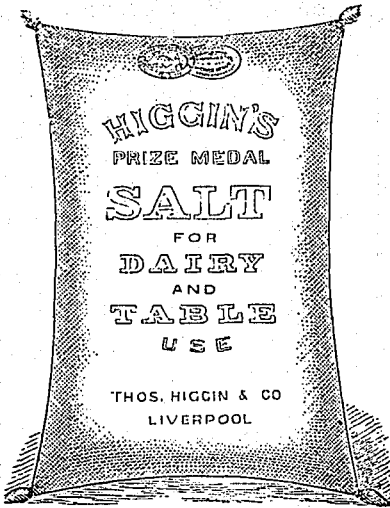
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F. BRAUN, Secretary.

Department of Public Works, }  
Ottawa, 8th August, 1879. }

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It will cost but a trifle to do so, and perhaps you may find it the best investment you ever made. A majority of the fine butter makers of the United States are now using it, and makers of fine cheese are just beginning to find out that it pays the biggest kind of a profit to use it. The American Dairyman of April 3, says:—

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During the same time the importations of Ashton's, which previously had been considered the best brand known, declined from 96,170 sacks in 1876 to 68,413 in 1878; and all this in the face of great exertion and lavish advertising on the part of the talented agent for the brand.

With the great advantages of its being the oldest and best known brand in the market, if its quality had kept pace with the times, its importations should have increased. If the Higgin's brand had had the advantage of being known to commission merchants and dealers in dairy products, it would have taken the country by storm, but dealers, being familiar with the Ashton brand, naturally favored it, until the superior quality of the Higgin's brand became known to them. This has been largely accomplished in the short space of three years, and, while there are some yet to be convinced, it is only a question of time. Men who have not experimented and studied the question, naturally do not like to at once relinquish long settled impressions, but after careful investigation and three years' experience, we are prepared to state upon our reputation as merchants and as men, our belief that *Higgin's Eureka salt is made by a more perfect process, costs at least one-third more to manufacture, and is the best salt known at the present time.*

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

E. Gusenier & Co., Purveyors to the Court of Italy,  
Paris, Cordons.

Chevalier-Apport, Paris, Conserves Alimentaires.

Gaillard & Cavallion, Provence, Oils.

Amieux Freres, Nantes, Sardines in Oil.

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

H. Taverny & 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. Choupe, Paris, French Leathers.

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

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

G. Dobyre, Paris, Brushes and Combs.

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

Jules Turquetil & Cie., Paris, Wall Papers.

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

E. Letauchoeux, Paris, Fowling pieces.

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

Astier-Frodon, Thiers, Puy de Dome, French  
Cutlery.

Blot & Drouard, Paris, Frouet Clocks and Bronzes.

**IN STOCK—FINE GROCERIES AND  
ARTICLES DE PARIS.**

WHOLESALE ONLY.

GUSTAVE A. DROLET, A. GIBERTON

LUIGI HOOT.

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.	10,856
L. Roederer	J. D. & M. Williams	13,469
Pommery & Greno	Chas. Graef	7,296
Méhl & Chandon	Rennald, François & Co.	5,474
Hofst. ck & Co.	C. F. Schmidt & Puters	5,401
Chas. Heidsieck	Emil Schultze	4,075
Bollinger	E. & J. Burke	3,221
Delboeck & Co.	E. La Montagne	2,980
De St. Marcoux & Co.	Herm. Pétjer & Bro.	2,802
De Venoge & Co.	L. De Venoge	2,802
Vve. Cliequot-Ponsardin	Hy. G. Schmidt & Co.	2,715
Napoleon's Cablot	Bouché Fils & Co.	1,362
Chaplin & Goro's Brands	Chaplin & Goro	1,336
George Goulet & Co.	Jos. Hillard's Sons	2,454
Theo. Roederer & Co.	Leszynsky & Troup	2,013
Giesler & Co.	Purdy & Nichols	1,960
Aynli & Co.	Runk & Ungler	1,525
Brunswick Priv. Stock	Acker, Morrall & Comilt.	1,512
Ackermann-Laurance	Timothy Stevens	1,010
Various Brands		7,429
Total		126,349

**HENRY CHAPMAN & CO., Montreal,**  
Sole Agents for Dominion of Canada,  
FOR G. H. MUMM & CO.

Legal.

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

Belleville, Ont.

**DENMARK & NORTHRUP,** Barristers, &c.,  
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George Denmark. W. B. Northrup, M.A.

Bowmanville Ont.

**WM. 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. Jno. Jos. Fraser, Edward L.  
Wetmore, E. Byron Winslow.

**J. HENRY PHAIR,** Barrister and Attorney,  
Office, 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.

Halifax, N.S.

**MOTTON, McSWEENEY & FIELDING,**

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&c.,

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R. Motton, Q.C. W. B. McSweeney. G. W. Fielding

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SOLICITORS AND NOTARIES PUBLIC,  
DOULL'S BUILDING—180 Hollis street,

HALIFAX, N. S.

Refer to Mackay Bros., Montreal.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, AUG. 21, 1879.

Name of Article	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
<b>Boots and Shoes:</b>		<b>Dry Goods.</b>		<b>Lybster Twills XX36 in.</b>	\$ c. \$ c.	<b>Bags:—</b>	\$ c. \$ c.
Men's Thick Boots.....	2 00 2 50	<i>Cottons:</i>		0 00 0 11		2-ply 16 oz., per bale..	0 00 26 50
“ Split .....	1 65 2 00	Valleyfield (blech'd) X30 in	0 00 0 07½	<b>Colored Goods:—</b>		3-ply 17 oz., ..	0 00 29 50
“ Interior.....	1 25 1 50	“ XXX3 in.....	0 00 0 08½	Denims, blue & brown.....	0 00 0 17½		
“ Kip Boots.....	2 50 3 00	“ XXX36 in.....	0 00 0 08½	Checks, blue, brown, fcy	0 00 0 15		
“ Calf Boots, pegged.....	3 00 3 50	“ O36 in.....	0 00 0 08½	Checks, Prince Victor.....	0 00 0 15		
“ Kip Brogans.....	1 25 1 35	“ O036 in.....	0 00 0 09½	Ticking, 28in. No. IX.....	0 00 0 13½	<b>Yarns:—</b>	
“ Split do.....	0 90 1 00	“ E36 soft finish.....	0 00 0 09½	“ 30in. No. DI.....	0 00 0 14	Grey, per bale.....	0 00 50 00
“ Bull Congress.....	1 30 2 00	“ O036 in.....	0 00 0 10	“ 30in. No. CI.....	0 00 0 15	Colored.....	0 00 70 00
Wom's Pebbled & Buff Bals	0 90 1 10	“ E1236 soft finish.....	0 00 0 10	“ 30in. No. BI.....	0 00 0 16	Carpet warp, white.....	0 00 50 00
“ Split do.....	0 50 1 10	“ B136 ex. h'vy.....	0 00 0 12	“ 32in. No. AI.....	0 00 0 17½	“ colored.....	0 00 70 00
“ Prunella do.....	0 50 1 50	“ CC36 in. (heavy).....	0 00 0 11½	“ 32in. No. AB.....	0 00 0 19		
“ Interior do.....	0 45 0 50	“ LI L 36 in. (fine).....	0 00 0 13	“ 32in. No. AA.....	0 00 0 20	<b>Fish.</b>	
“ Cong. do.....	0 50 1 25	“ B136 in. h'blech'd	0 00 0 12	Dundas (Grey Domestics),		Green Cod, No. 1, 200 lbs..	0 00 0 00
“ Buskins, do.....	0 60 0 80	in.....	0 00 0 06½	D 30 in.....	0 00 0 06½	Dry Codfish, American,	
Misses' Pebbled & Buff Bals	90 1 15	“ H133 in.....	0 00 0 07	C 33 in.....	0 00 0 08½	100 lbs.....	4 25 0 00
“ Split do.....	75 1 00	“ H111436 in.....	0 00 0 08½	B 36 in.....	0 00 0 08½	Gaspé.....	5 00 5 25
“ Prunella do.....	65 1 00	“ XXX36 full.....	0 00 0 09½	A 36 in.....	0 00 0 09½	Herrings, per lb.....	13 00 0 00
“ Cong. do.....	0 55 0 75	“ M drilling.....	0 00 0 10	AX 36 in. (hill).....	0 00 0 09½	Pickled Salmon No. 1.....	13 00 0 00
Childs' pebbled & Buff Bals	0 50 1 00	“ J lb. Batts, p. bale.....	4 25 0 00	<b>Tickings:—</b>		“ Nos. 2 and 3.....	12 00 0 00
“ Split do.....	0 50 0 75	“ ½ lb. Batts.....	7 50 0 00	C 30 in.....	0 00 0 14½	Mackerel, No. 1.....	0 00 0 00
“ Prunella do.....	0 50 0 75	<b>Cornwall (Br. Sheetings)</b>		C 33 in.....	0 00 0 16	“ No. 2.....	0 00 0 00
Infants' Cacks, pr. doz.....	4 00 6 00	“ AW 30 in.....	0 00 0 00½	C 36 in.....	0 00 0 21	“ No. 3.....	0 00 0 00
		“ AD32 in.....	0 00 0 07½	C 39 in.....	0 00 0 19½	“ Small fall.....	0 00 0 00
<b>Drugs.</b>		“ AC35 in.....	0 00 0 08½	AA 33 in.....	0 00 0 22	Smoked Herrings, per box.	0 21 0 23
Aloes Cape.....	0 16 0 17	“ A135 in.....	0 00 0 09½	86 in.....	0 00 0 23	Pinna Haddies, per lb.....	0 00 0 00
Alum.....	1 65 1 90	“ A136 in.....	0 00 0 09½	<b>Denims:—</b>		Smoked Salmon, per lb.....	0 00 0 00
Borax.....	0 30 0 12	“ AA30 in.....	0 00 0 10	“ A.....	0 00 0 20	Butters, per box.....	2 00 0 00
Castor Oil.....	0 12 0 12	“ Twilled 36 in.....	0 00 0 12	“ B.....	0 00 0 19	Fresh Salmon, per lb.....	0 05 0 00
Caustic Soda.....	0 25 0 50	“ Plain 72 in.....	0 00 0 25	“ C.....	0 00 0 13½	Baconless Codfish.....	0 6 0 6
Green Tartar.....	0 27 0 30	“ Twilled 72 in.....	0 00 0 32½	Brown AA.....	0 00 0 20	“ Make.....	0 4 0 4
Epsom Salts.....	1 60 1 75	<b>Fancy Shirtings:—</b>		“ A.....	0 00 0 15½	<b>Furs.</b>	
Extract Logwood.....	0 104 0 11	Scotch Regattas.....	0 00 0 15	“ B.....	0 00 0 16	Rats, Spring.....	0 15 0 18
Indigo, Madras.....	1 75 1 00	Cambridge Fancies.....	0 00 0 15	“ C.....	0 00 0 13½	“ Winter.....	0 13 0 15
Madder.....	0 10 0 12	Clyde.....	0 00 0 15	Oxford striped B.....	0 00 0 11	“ Fall.....	0 8 0 10
Opium.....	0 00 5 50	“ Checks.....	0 00 0 15	“ check B.....	0 00 0 12½	Red Fox.....	1 25 1 50
Oxalic Acid.....	0 10 0 13	Canada.....	0 00 0 14½	Regattas A.....	0 00 0 15	Cross.....	2 00 4 00
Polass Iodide.....	0 00 5 50	A cloth.....	0 00 0 12½	Clydes A.....	0 00 0 13	Silver.....	25 00 30 00
Quinine.....	4 25 0 00	CC prize bags, 3-ply,	0 00 26 50	“ B.....	0 00 0 14	Lynx.....	1 50 1 75
Soda Ash.....	3 00 3 00	per bale.....	0 00 0 07	“ C.....	0 00 0 13½	Martin.....	1 00 1 25
Soda Bicarb.....	3 40 3 20	Lybster No. 2, 32 in.....	0 00 0 08	<b>Sheetings:—</b>		Otter.....	4 00 8 00
Sul Soda.....	0 95 1 25	“ No. 1, 35 in.....	0 00 0 08½	T S S 28 in.....	0 00 0 18	Mink, Dark Prime.....	1 25 1 75
Tartaric Acid.....	0 45 0 45	“ No. 2, 35 in.....	0 00 0 09½	No. 1, 72 in. plain.....	0 00 0 24½	“ Pale.....	0 25 0 50
Bleaching Powder.....	1 40 1 50	“ XXX36 in. full.....	0 00 0 09½	B 72 in.....	0 00 0 22		
		“ Twills, 36 in.....	0 00 0 10½	No. 1, 72 in. twill.....	0 00 0 32½		

Legal.

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

Hamilton, Ont.

**MARTIN & CARSCALLEN,**  
Barristers and Attorneys at Law,  
SOLICITORS IN CHANCERY AND INSOLVENCY.  
Notaries, &c.,  
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Richard Martin, Q.C. H. Carscullen.\*  
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\*A Commissioner for Province of Quebec

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Montreal, P. Q.

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ADVOCATE,  
61 St. Gabriel Street, Montreal.  
**EDWARD CARTER, Q.C., D.C.L.,**  
BARRISTER-AT-LAW, &c.,  
40 St. John Street.  
Over Union Bank of Lower Canada,  
MONTREAL

**KERR, CARTER & MCGIBBON,**  
ADVOCATES, BARRISTERS, ATTORNEYS, &c.,  
103 St. Francois Xavier Street,  
WM. H. KERR, Q.C., D.G.L.  
O. B. CARTER, B.C.L.  
R. D. MCGIBBON, B.A., B.C.L.

Legal.

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Special attention to the collection of Outstanding  
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Wellington Street.  
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**KENNETH GOODMAN,** Barrister and Attorney.  
Office, Main Street, Parkhill, Ont.

Port Hope, Ont.

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Conveyancers and Notaries. Solicitors for the Onta-  
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Port Hope. David Smart. Seth S. Smith, Official  
Assignee, Co. Durham.

Prince Arthur's Landing, Thunder  
Bay, Ont.

**G. FREDERIC DUGGAN, L.L.B.,** Barrister, Soli-  
citor, Notary Public, Commissioner, &c.

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—Raglan Street, opposite Smith  
& Stewart's Hardware Store.

Seaforth, Ont.

**MCCAUGHEY & HOLMESTED,** Barristers, &c.,  
Seaforth, Ontario.

Legal.

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

Simcoe, Ont.

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

Sorel, P. Q.

**A. GERMAIN,**  
SORREL,  
ADVOCATE AND OFFICIAL ASSIGNEE,  
For the District of Richelieu.  
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formation required from him.

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14 Phipps Street, Sorel.

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Walter Cassels. W. R. Muloch. C. J. Holman. H. Cassels.

Whitby, Ont.

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BARRISTERS, ATTORNEYS,  
Notaries and County Solicitors.  
J. E. Fawcett, L.L.B., James Rutledge, B.A.  
County Crown Attorney.

Woodstock, Ont.

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

Woodstock, N.B.

**APPLEBY & COURSEY,** Barristers and Attorneys  
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Stephen B. Appleby. Daniel C. Coursey.  
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. 1879. Summer Arrangements. 1879.

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

Sardinian.....	4100	Capt. J. E. Dutton.
Polynesian.....	4100	Capt. R. Brown
Sarmatian.....	4000	Capt. A. D. Aird
Circassian.....	3800	Capt. Jas. Wylie
Moravian.....	3650	Capt. John Graham
Peruvian.....	3600	Lt. W. H. Smith, R.N.R.
Nova Scotian.....	3300	Capt. W. Richardson
Hibernian.....	3200	Lt. F. Archer, R.N.R.
Caspian.....	2700	Capt. M. Trocks
Austrian.....	2700	Capt. R. R. Watts
Nestorian.....	2700	Capt. J. G. Stephen
Prussian.....	3000	Capt. Jos. Ritchie
Scandinavian.....	3000	Capt. Hugh Wylie
Manitoban.....	3150	Capt. McDougall
Canadian.....	2800	Capt. Neil McLean
Phoenician.....	2800	Capt. James Scott
Waldensian.....	2600	Capt. O. J. Menzies
Corinthian.....	2400	Capt. Legallais
Lucerne.....	2800	Capt. Kerr.
Acadian.....	1500	Capt. Cabel
Newfoundland.....	1350	Capt. Mylins

The Steamers of the LIVERPOOL MAIL LINE, sailing from Liverpool every THURSDAY, and from Quebec 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 QUEBEC:

Peruvian.....	Saturday	12th July.
Polynesian.....	"	19th "
Sarmatian.....	"	26th "
Circassian.....	"	2nd Aug.
Sardinian.....	"	9th "
Moravian.....	"	16th "
Peruvian.....	"	23rd "
Polynesian.....	"	30th "

Rates of Passage from Quebec:

Cabin, (according to accom.).....	\$70 & \$80
Intermediate.....	\$40
Steerage.....	\$25

The Steamers of the Halifax Line will be despatched as under:

Hibernian.....	Tuesday	22nd July.
Nova Scotian.....	"	5th Aug.
Caspian.....	"	19th "
Hibernian.....	"	2nd Sept.

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 ALLANS RAU & 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 RUYSS & 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 MONTGOMRIE & 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,

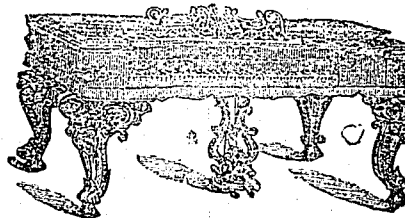
Corner of Youville and Common Streets.

ESTABLISHED 1860.

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

SOLE AGENTS FOR THE

**Wm. Knabe & Co. PIANOFORTES.**

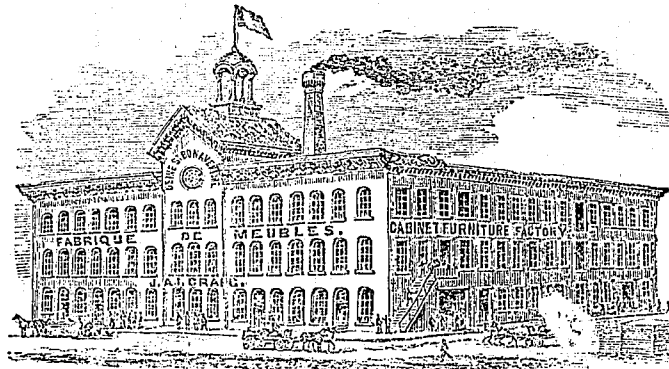


The Judges at the Centennial Exhibition pronounced the KNABE PIANOS to be the best exponents of the Art of Piano Making, and fully entitled to the leading position, combining all the requisites of a perfect Instrument in the highest degree; power, richness and singing quality of tone, ease and elasticity 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 commend ALL THE ELEMENTS OF MERIT which is possible for the best Pianoforte to possess. Messrs. Laurent, Laforce & Co., have reduced their prices on those excellent instruments to suit the times.

Call and try them and you will buy no other.

**ST. BONAVENTURE MANUFACTORY.**

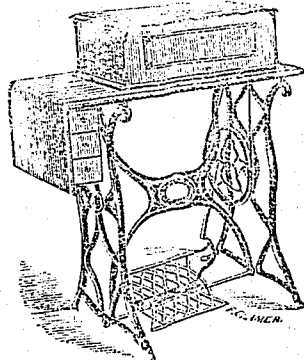
Furniture Retail at Wholesale Prices.



The proprietors of this establishment have just opened for the benefit of the public, a retail store at No. 166 St. James Street, where purchasers can procure Furniture at Wholesale Prices. Some prices will give an idea—  
Bedroom Furniture, Black Walnut, \$55.  
Bedroom Furniture, Marble Tops, \$55.  
Bedroom Furniture, Ash and Walnut, \$13.  
Bedroom Furniture, e, Soft-wood, \$15.

CRAIG & CO.

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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.

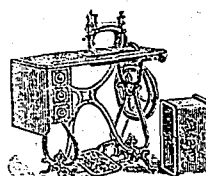
Don't buy a Machine until you have given it a trial.

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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

MONTRÉAL WHOLESALE PRICES CURRENT.—THURSDAY, AUG. 21, 1879

Name of Article.		Wholesale Rates.		Name of Article.		Wholesale Rates.		Name of Article.		Wholesale Rates.			
		\$	c.	\$	c.	\$	c.			\$	c.		
Beaver, Winter, clean	felt per lb.	1 75	2 00	Barbados, per lb.	0 06	0 06	Sago, per lb.	0 54	0 06	Glass.			
" Full, clean felt, p. lb.	1 50	1 75	Yellow Refined, " "	0 07	0 08	Tapioca, Pearl, " "	0 54	0 10	7 1/2 x 9 1/2, 7 x 9, 8 x 10.....	1 40	1 50		
Bear, large Prime.....	6 00	8 00	Dry Crushed " "	0 10	0 10	" Flake, " "	0 8	0 9	10 x 12.....				
" small.....	4 00	5 00	Granulated " "	0 08	0 09	CANNED GOODS, p. doz.			12 x 18.....	1 50	1 70		
" Cub.....	2 00	4 00	Maple Sugar.....	0 7	0 9	Tomatoes, 3 lb. tins.....	1 30	1 35	14 x 20.....				
Fisher.....	5 00	7 00	SYRUPS.				" 2 lb. tins.....	1 15	1 25	18 x 24.....	1 80	0 00	
Skunk.....	0 25	0 75	Extra.....	0 55	0 60	String Beans, 2 lb. tins.....	1 20	1 30	Hardware.				
Groceries.				Amber.....	0 46	0 50	Lima " 2 lb. tins.....	1 40	1 50	Pin Block, per lb.....	0 18	0 19	
T.F.A., (11/2 Chests, & Cad.)	0 25	0 31	Silver Drip and Honey, " "	0 43	0 48	Green Beans, 3 lb. tins.....	1 55	2 05	Grain.....	0 19	0 20		
Japan, com. to med. per lb.	0 21	0 37	Molasses (Barbados) " "	0 29	0 34	Baked Beans, 3 lb. tins.....	2 50	0 00	Copper: Ingot.....	0 19	0 20		
" med. to good.....	0 41	0 55	Trinidad.....	0 24	0 28	Chin Chowder, 3 lb. tins.....	2 40	0 00	Sheet.....	0 27	0 29		
Japan, fine to choirop. lb.	0 25	0 31	Sugar House.....	0 24	0 28	Fish " 3 lb. tins.....	2 40	0 00	Cut Nails: 12 dy to 7 in.				
Japan Nagasaki.....	0 25	0 31	Maple.....	0 85	0 95	Spiced Salmon, 3 lb. tins.....	3 50	4 00	per 100 lb keg.....	2 75	0 00		
Y. Hyson common to gd.	0 25	0 42	FRUIT.				Spiced Salmon 4 lb. tins.....	6 50	7 00	8 dy to 10 dy p. 100 lb kg.	3 05	0 00	
Y. Hyson fine to finest, p. lb.	0 37	0 62	Loose Muscatel, per box.....	1 50	1 67	Fresh Salmon, 1 lb. tins.....	1 70	0 00	5 " to 6 " " " "	3 30	0 00		
Gump, fair to med.	0 30	0 40	Layers in boxes.....	1 50	1 55	Canned Salmon.....	1 75	2 30	2 " to 4 " " " "	3 40	0 00		
" good to fine.....	0 50	0 60	Sultanas.....	0 7 1/2	0 8 1/2	Lobsters, 1 lb. tins.....	1 40	0 00	2 " " " " "	4 15	0 00		
" finest.....	0 65	0 70	Sedinas.....	0 57	0 74	Halibut, 1 lb. tins.....	1 50	1 60	100 kg-lots 5 p. c. discount.				
Imperial, med. to good.....	0 30	0 40	Valencia.....	0 61	0 63	Haddock, 1 lb. tins.....	1 40	1 50	American Shingle Nails:				
" Fine to finest.....	0 45	0 65	Currants.....	0 4	0 5 1/2	Scotch Ling, per lb.....	0 7 1/2	0 00	Best Flued.				
T'wankay, com. to gd.....	0 23	0 26	Prunes.....	0 4 1/2	0 5	Loch Finno Herger's p 1/2 keg	1 50	0 00	2 dy per 100-lb. keg.....	4 75	0 00		
" med. to good.....	0 22	0 30	Figs.....	0 6	0 18	" " per keg.....	2 00	0 00	2 1/2 " to 4 dy.....	4 00	0 00		
" fine to finest.....	0 41	0 60	H. S. Almonds.....	0 5	0 6	Sardines halves.....	0 15	0 16 1/2	Common Pattern.				
Souchong common.....	0 25	0 32 1/2	S. S.....	0 15	0 17	quarters.....	0 8 1/2	0 10	2 1/2 dy to 4 dy per 100 lb kg	3 55	0 00		
" med. to good.....	0 33	0 45	Walnuts.....	0 7	0 9	CANNED FRUIT, p. doz.			Finishing Nails:				
" fine to choice.....	0 50	0 65	Almonds.....	0 7 1/2	0 8	Peaches, 2 lb. tins.....	1 90	1 95	1 in. to 1 1/2 in. p. 100 lb kg	6 50	7 50		
COFFEES, green.				Brazil, new.....	0 7 1/2	0 8	" 3 lb. tins.....	2 20	2 90	1 1/2 in. to 1 3/4 in. " "	5 50	6 00	
Mocha.....	0 31	0 35	SPICES.				Pine Apples, 2 lb. tins.....	1 80	1 90	2 in. and up.....	5 00	0 00	
Java, old Govt.....	0 27	0 30	Cassia.....	0 17	0 20	Pears, 2 lb. tins.....	1 50	1 55	25 kegs 25 p. c. discount.				
Maraibo.....	0 21	0 23	Mace.....	0 40	0 40	Damsons, 2 lb. tins.....	1 40	1 45	Under 25 kegs 30 p. c. dis.				
Cape.....	0 18	0 19	Cloves.....	0 40	0 45	Assorted Pickles.			Flour Barrel Nails:				
Jamaica.....	0 18 1/2	0 20	Nutmeg.....	0 60	0 90	Butter's Mixed Ass'd, pts, doz	2 90	0 00	1 in., 1 in. and 1 1/2 in. p. kg.	6 25	7 25		
Rio.....	0 19	0 23	Jamaica Ginger, B1	0 23	0 27	Nabob Sauce.....	4 00	0 00	Tobacco Box Nails:				
Singapore & Ceylon	0 22	0 26	Jamaica Ginger, Unol.	0 19	0 21	Crosse & Blackwell, pts.	2 70	0 00	1 in. and 1 1/2 in. p. 100 lb kg	6 25	7 25		
Chicoory.....	0 14	0 12	African.....	0 10	0 11	Potted Meats, per doz.....	2 70	2 75	1 1/2 " 2 " " "	5 50	6 00		
SUGAR, (Caks. & Brls.)				Pimento.....	0 15	0 16	Harvey Sauce, per doz.....	2 80	0 00	2 1/2 " 2 1/2 " " "	5 00	5 25	
Porto Rico.....	0 06 1/2	0 67 1/2	Pepper.....	0 8 1/2	0 9 1/2	Archovy " per doz.....	2 80	0 00	Church and Ify Cl. Nails:				
Cuba.....	0 00	0 00	Mustard, 4 lb. Jars	0 17 1/2	0 18 1/2	Reading " per doz.....	2 80	0 00	1 and 1 1/2 in. per lb.....	0 08	0 08 1/2		
RICE.				lb.....	0 24	John Bull " per doz.....	2 80	0 00	1 1/2 " 1 3/4 " " "	0 07 1/2	0 07 1/2		
Arracan, & Co.....	per 100 lb.	4 05	4 35	RICE.				India Soy " per doz.....	2 50	0 00	2 " 2 1/2 " " "	0 03	0 05
								Worcester, 1/2 pts. per doz.	3 20	0 04	2 1/2, 2 3/4, 3 in. and up.....	0 00	0 00
								pts. per doz.....	5 75	0 00			

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

# Intercolonial Railway.

Summer Arrangements.  
Commencing 14th July, 1879.

THROUGH EXPRESS PASSENGER  
TRAINS run DAILY (except Sundays) as follows:

Leave Point Levi.....	7 30 a.m.
" River du Loup.....	1 15 p.m.
Arrive Trois Pistoles (Dinner).....	2 25 "
" Rimouski.....	3 44 "
" Campbellton (Supper).....	8 05 "
" Dalhousie.....	8 22 "
" Bathurst.....	10 12 "
" Newcastle.....	11 40 "
" Moncton.....	2 00 a.m.
" St. John.....	6 00 "
" Halifax.....	10 35 "

These Trains connect at Point Levi with the Grand Trunk Trains, leaving Montreal at 9 00 o'clock p.m., and at Campbellton with the steamer City of St. John, sailing Wednesday and Saturday morning for Gaspé, Percé, Paspébiac, &c. &c.

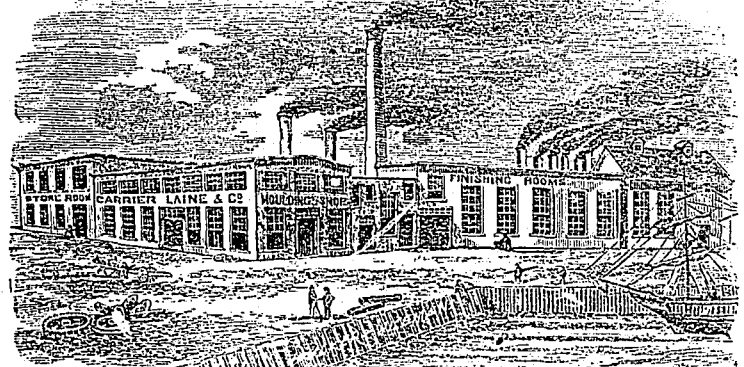
The trains to Halifax and St. John run through to their destination on Sunday.  
The Pullman Car, leaving Montreal on Monday, Wednesday and Friday, runs through to Halifax, and that leaving on Tuesday and Thursday to St. John.

SUMMER EXCURSION TICKETS may now be obtained via rail and steamer to the unrivalled sea bathing, boating and fishing resorts on the Lower St. Lawrence, Metapédia, Restigouche, Bay d'Haileur, Gaspé, Prince Edward Island and the Maritime Provinces.

For information in regard to passenger fares, tickets, rates of freight, train arrangements, &c., apply to

G. W. ROBINSON,  
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12 1/2 St. Francois Xavier's street,  
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Montreal.

D. POTTINGER,  
Chief Superintendent,  
July 16, 1879.



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&c., &c.,  
AUCTIONEER AND COMMISSION MERCHANT

MONTREAL WHOLESALE PRICES CURRENT.—THURSDAY, AUG. 21, 1879.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
<i>Flat &amp; sharp pres'd N/ls.</i>	\$ c. \$ c.	Anchors per lb.	\$ c. \$ c.	Ash, timber, M.	\$ c. \$ c.	Olive Lucca, Flasks.	\$ c. \$ c.
1 and 1 1/4 in. per lb.	0 09 1 104	Hides, per 100 lbs.	0 5 0 06	Birch, 1 to 4 in. M.	20 00 25 00	Spirits Turpentine, bris	5 00
1 1/2 " 2 1/2 "	0 08 0 094	Calfskins per lb.	0 09 0 10	Basswood, &c. wide, M.	12 00 16 00	Whale, refined.	0 47 0 41
2 " 2 1/2 "	0 07 0 081	Lamb and Sheep Clips.	0 40 0 50	Black Walnut, culls.	10 00 12 00	Coal Oil, car lots.	0 70 0 75
3 in. and up	0 07 0 07	Green Hide, No. 1.	8 00 8 00	Cedar, round, lineal foot.	16 00 20 00	" Small lots.	0 11 0 12
25 bxs 30 p.c. dis.	0 06 0 00	" " No. 2.	7 00 8 00	Cedar, flat, lineal foot.	49 00 45 00	" Single bbls.	0 11 0 11 1/2
*Under 25 bxs 15 p.c.		" " No. 3.	6 00 7 00	Cedar, square, lineal foot.	00 04 00 07		0 12 0 12 1/2
<i>Horse Nails:</i>		<b>Leather (at 6 m'ths:)</b>		Elm, 1 to 4 in. M.	00 07 00 09	<b>Paints, &amp;c.</b>	
Black "Eagle," 7 lb. size.	0 22 0 00	Span Sole, 1st hvy wts.	0 22 0 23	Elm, timber, M.	15 00 25 00	White Lead, gen., 100 lb.	7 50 8 00
" " " "	0 21 0 00	Span Sole, 1st mid wts.	0 22 0 23	Hemlock, 1 to 4 in. M.	20 00 25 00	" " No. 1 kegs.	6 75 7 20
" " " "	0 20 0 00	Do. No. 2.	0 19 0 20	Hemlock, 1 to 3 in. M.	8 00 8 00	" " " "	6 00
C. C. Best Norway.	0 20 0 00	No. 1 B. A. Sole, mid. wts.	0 22 0 23	Hemlock, timber, M.	8 00 10 00	White Lead, genuine.	2 10 2 25
Bright "Woodfords & Co." pointed and finished.	0 22 0 24	No. 1 B. A. Sole, over wts.	0 21 0 22	Maple, hard, M.	20 00 25 00	in Oil, per 25 lbs.	1 75 1 90
40c. to 45c. p. c. dis.		No. 2 B. A. Sole.	0 19 0 21	Soft, do.	12 00 16 00	Do., No. 1.	1 60
<i>Catvanized Iron:</i> No. 24		Buffalo Sole No. 1.	0 19 0 20	Oak, M.	20 00 33 00	" " 2.	1 40
" " 20.	0 7 1/2 0 7 1/2	Do. do. 2.	0 17 0 18	Pine, good clear, M.	25 00 35 00	" " 3.	1 40
" " 28.	0 7 1/2 0 8	Slaughter, No. 1.	0 22 0 23	2nd quality, do.	12 00 15 00	White Lead, dry.	0 6 0 6
<i>Pig Iron:</i> Siemens No. 1.	19 50 20 00	Do. light.	0 23 0 24	3rd	7 00 9 00	Red Lead.	0 6 1/2 0 6 1/2
Garthurrie, No. 1.	17 50 18 00	Zanzibar No. 1.	0 21 0 22	Pine, sound, 1 in., planed.	13 00 15 00	Venetian Red, Eng'ls.	1 75 2 00
Eglinton, No. 1.	16 00 16 50	Do. No. 2.	0 18 0 19	Pine, sound flooring, plan.	11 00 12 00	Yel. Ochre, French.	1 75 2 00
" Summerlee.	17 00 17 50	Harness, best.	0 25 0 26	Pine roofing, planed, M.	10 00 11 00	Whiting.	0 60 0 70
Bar—ord-brds. pr 100 lbs.	2 00 2 15	" " No. 2.	0 20 0 22	Pine strips, 1 to 2 in. M.	07 00 10 00	<b>Produce.</b>	
Siemens.	2 00 2 15	Upper heavy.	0 33 0 31	Pine strips, planed 1 to 2 in. M.	09 00 11 00	Canada White, (No. 2.)	0 00 0 00
Do Best.	2 50 2 70	" light.	0 35 0 36	Pine, com. culls, M.	06 00 0 00	" Spring (No. 2.)	1 01 1 03
Refined.	2 40 2 10	Grained Upper.	0 32 0 37	Pine, com 3 in culls, M.	04 01 05 00	Red Winter.	1 07 1 03
Swedes.	4 00 4 50	Red Upper.	0 31 0 36	Pine, com 3 in planed, M.	07 00 05 00	Oats.	0 32 0 34
Hoops—Coopers.	2 25 2 30	Kip Skins, French.	0 75 0 85	Pine, timber, M.	10 00 14 00	Barley.	0 55 0 65
Canada Plates: Hatton.	3 25 0 00	English.	0 65 0 75	Shingles, M.	1 75 2 00	Peas.	0 80 0 90
Arrow.	3 49 3 50	Hemlock Calf.	0 50 0 65	Common, clear.	2 25 2 50	Per 60 lbs.	0 75 2 00
Swansea.	3 25 3 35	Do. light.	0 45 0 55	Lath, M.	06 00 1 00	Oatmeal.	0 45 0 50
Marshfield.	3 25 3 35	French Calf.	1 10 1 30	Spruce, 1 to 2 in. M.	07 00 08 00	Corn.	0 46 0 46 1/2
Penn.	3 25 3 35	Fine Calf Splits.	0 30 0 35	Spruce, planed, 1 to 2 in. M.	07 00 09 00	Flax Seed, prime.	1 10 0 00
<i>Iron Wire:</i>		Stoga Splits.	0 22 0 25	Spruce, 3 in. M.	06 00 07 00	<b>FLOUR.</b>	
No. 6, per bundle.	1 05 1 75	Split, large, per lb.	0 23 0 24	<b>Oils.</b>		Superior Extras.	5 15 5 20
" 8, " "	1 95 2 05	" small.	0 17 0 20	Cod Oil, Newfoundland.	0 46 0 47	Extra Superior.	5 00 5 20
" 12, " "	2 25 2 35	Extra fine Shaved Splits.	0 28 0 30	Strate Oil—American.	0 37 0 40	Strong Bakers.	5 15 5 25
No 16, per bundle.	2 65 2 75	Leather Board, Canadian.	0 12 0 14	Straw Seal.	0 38 0 40	Fancy.	4 10 4 15
Steel, cast, per lb.	0 12 0 13	Enamelled Cow, pr ft.	0 15 0 16	S. R. Pale Seal.	9 42 0 47 1/2	Spring Extra.	4 85 4 95
" Spring.	0 3 0 3 1/2	Patent.	0 15 0 16	Pale Seal, ordinary.	0 40 0 42	Superfine.	4 80 4 70
" Tire.	0 3 0 3 1/2	Polished Grain.	0 12 0 14	Lard Oil.	0 60 0 65	Fine.	4 10 4 20
" Sleigh Shoe.	0 21 0 3	Pebble Grain.	0 12 0 14	Linsseed raw.	0 60 0 62	Middlings.	3 40 3 55
" Blister.	0 8 0 1 1/2	B. Calf.	0 16 0 17	" boiled.	0 65 0 67	Pollards.	3 00 3 20
<i>Tin Plate:</i> IC Coke	5 00 5 50	Brush Kid.	0 14 0 15	Olive machinery.	1 02 1 07 1/2	Out. Bags.	2 35 2 40
IC Charcoal.	6 00 6 25	Bull.	0 12 0 15	" qt., per case.	3 25 3 30	City Bars.	2 45 2 50
IX.	7 75 8 00	Russet, light.	0 30 0 37 1/2	" pts., " "	4 00 4 20	<b>Provisions.</b>	
IXX.	9 50 9 75	" heavy.	0 20 0 25			Butter.	
DC.	5 60 5 25	<b>Lumber.</b>				Creamery.	0 15 1/2 0 16
DX.	7 00 7 25	Ash, 1 to 4 in. M.	12 00 16 00			Townships, choice selectns	0 11 1/2 0 12 1/2
DXX.	9 00 9 25					" old ch'ce fines dairies	0 9 0 11

\*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 30 days) on Clinch and Pressed Nails, 5 per cent.; on Cut, Finishing, Flour Barrel and Tobacco Box Nails, 3 per cent.

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Vice-President, Hon. J. R. THIBAudeau.

ARTHUR GAGNON, Secretary-Treas.

JAMES DAVISON, Manager Canada Fire Department. HENRY STEWART, Manager Marine Department.

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



MONTREAL WHOLESALE PRICES CURRENT. —THURSDAY, AUG 21, 1879.

Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.	Name of Article.	Wholesale Rates.
Brockville, choice select's	\$ c. \$ o	<b>Wool.</b>	\$ o. \$ o.	<b>Irish Whiskey—</b>			
“ ch'ce lines dairies	0 10 0 12	Fleece.....	0 20 0 21	Dauville.....case	6 50 7 00	“ in stone “ qt.	2 30 0 00
“ fair to good.....	0 08 0 00	Polled.....	0 22 0 25	Roe's.....case	7 00 5 00	“ pt.	1 70 0 00
Morrisburg, ch'ce select's	0 10 0 12	Do Extra Super....	0 21 0 23	Scotch Whiskey:.....gal	2 50 2 50	Hunyadi Janos, doz. pts...	4 00 0 00
“ ch'ce lines dairies	0 09 0 11 1/2	Do B Super.....	0 20 0 21	Scotch Whiskey.....case-qts	5 50 7 25	<b>Canada Spirits.</b>	
“ fair to good.....	0 00 0 00	Do C.....	0 20 0 21	Rum: Jamaica.....gal	2 25 2 00	Duty Paid—	
Western Dairy, ch'ce lines	0 8 0 9	Black.....	0 20 0 22	Demarara.....gal	2 00 0 50	Alcohol— 65 O. P.	2 20 0 00
“ fair to good.....	0 5 0 6	Cape.....	0 16 0 17	Geneva Spirits.....gal	1 55 1 70	“ Pure Spirits “	2 24 0 00
Store packed, all sections.	0 05 0 06	“ 4 mo's.....	0 17 0 17 1/2	“ Green c'ses	4 00 4 25	“ 50 “	1 95 0 00
Cheese, new.....	0 5 0 6 1/2	<b>Wines, Liquors etc.</b>		“ Red cases..	7 50 5 00	“ 25 U. P.	1 06 0 00
Sept. & Oct. old.....	0 2 0 3	Ale English.....qts	2 35 2 40	“ Blue.....	4 25 4 75	<b>Whiskeys:—</b>	
Poor and common grades..	0 2 0 3	Montreal.....qts	1 55 1 58	Wyn and Fockink, (best	1 55 1 60	Family Proof.....	1 15 0 00
Pork, mess.....new	13 00 13 25	“.....qts	0 90 1 15	Schiedamer Geneva).....	7 50 8 00	Old Bourbon.....	1 15 0 00
Do thin mess.....	13 00 13 50	“.....qts	0 90 1 15	cases		Rye.....	1 05 0 00
Ham, City cured.....	0 11 0 12	Stout: “.....qts	2 25 2 31	Champagne, (cases)		Toddy.....	1 08 0 00
Lard.....pails and tubs.	3 50 9 75	“.....qts	1 60 0 00	G. H. Mumm, Dry Verzen'y	24 50 26 00	Malt.....	1 05 0 00
“ tierces.....	0 00 0 75	Montreal.....qts	1 45 1 50	Louis Roderer.....	26 25 28 00	Rye, 4 years old.....	1 39 0 00
Eggs.....fresh	0 12 0 13 1/2	“.....qts	0 70 0 00	J. Mumm Dry Verzeny.....	20 00 21 50	“ 5 “	1 49 0 00
Tallow rendered.....	13 50 14 00	Brandy: “.....qts	10 00 10 50	Bollinger Champagne.....qts.	24 00 26 00	“ 6 “	1 59 0 00
Beef, mess.....	12 00 13 00	“ Hennessey's.....gal	3 41 3 51	E. Mercier & Co, Carte		“ 7 “	1 59 0 00
Prime mess.....	0 7 0 09	“.....case	10 00 10 50	d'Or.....	0 00 22 00	<b>In Bond—</b>	
Hope.....	2 00 2 75	Martell's.....gal	3 30 3 40	“ Blanche..	0 00 18 00	Alcohol, 65 O. P.	0 57 0 00
Apples, Canadian.....	1 75 2 25	“.....case	8 50 10 00	Sherry:—		“ Pure Spts. “	0 61 0 00
“ American.....	1 75 2 25	Bisquit, Dubouché & Co.gal	2 59 0 00	Duko d'Aumale, Zucco-	1 50 2 00	“ 50 “	0 50 0 00
Tobacco.		“.....case	7 50 0 00	Sherry.....per gall.	1 25 5 00	“ 25 U. P.	0 29 0 00
Tobacco in Bond.—Duty 20c p. lb.		Jules Duret & Co.....gal	2 70 2 80	Claret, (cases.)		<b>Whiskeys:—</b>	
luck, Chewing in boxes..	0 9 0 15	“.....case	8 50 0 00	Cruise & fils [wired].....	4 50 and up	Family Proof.....	0 36 0 00
“ in caddies.....	0 12 0 17	J. Robin & Co.....gal	7 00 7 25	J. Brisson & Co, cases..	4 00 0 00	Old Bourbon.....	0 36 0 00
Mahoganies, Smoking bxs.	0 13 0 20	Riviere Gardrat & Co.,	2 65 2 75	Fauro freres.....case	4 60 and up.	Rye.....	0 31 0 00
“ caddies.....	0 20 0 45	per gal.	2 65 2 75	“ Sauternes..	4 60 and up.	Toddy.....	0 34 0 00
Brights, Tobacco Duty paid.		Pinet, Castillon & Co.....gal	2 65 2 70	Cette Ports.....	1 05 1 25	Malt.....	0 60 0 00
Prince of Wales, brand.....	0 34 0 38	“.....case	8 00 0 00	Tarragon.....	1 20 1 30	Rye, 4 years old.....	0 70 0 00
Noison's Navy 3's 6's & 1's.	0 36 0 39	Otard Dupuy & Co.....gal.	2 65 2 70	Native Wines.....	0 75 1 50	“ 5 “	0 70 0 00
Black, Twist 12's.....	0 37 0 40	Rouyer, Guillet.....gal.	2 65 2 70	Apollinaris in glass dz.qt.	2 55 0 00	“ 6 “	0 80 0 00
Mahogany Chewing.....	0 40 0 65	“.....case	7 50 0 00	“ pt.	1 80 0 00	“ 7 “	0 90 0 00
Solace, Common.....	0 31 0 37	Faure freres.....gal.	2 65 2 70				
“ Fair.....	0 33 0 42	“.....case	7 50 0 00				
“ Good.....	0 45 0 50	“.....case	10 75 0 00				
Rough and Ready, in 1/4 bxs.	0 48 0 55	“.....case	13 00 0 00				
Navy, 6's & 8's & 10's.....	0 38 0 45	Cheaper shippers.....gal	2 25 2 40				
Gold Bars, 6 and 12 incl.....	0 45 0 65	“.....case-qts	5 00 8 00				
Mahogany Navy, 3s.....	0 40 0 45						
Bright Navy, 3s.....	0 47 0 55						

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

Jan. 1st,] FINANCIAL STATEMENT [1879.

OF THE  
**WESTERN ASSURANCE CO.,**

INCORPORATED 1851.

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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.....	\$ 92,900 75
Government and Municipal Bonds.....	24,135 10
United States Bonds and Deposits.....	527,015 01
Bank Stocks, reduced value.....	56,454 00
Loan and Investment Co. Stocks and Deposits.....	107,445 50
Mortgages on Real Estate.....	47,111 73
Bills Receivable—(Marine Premium).....	29,597 66
Interest Unpaid and Accrued.....	10,954 59
Company's Offices.....	45,505 19
Agents' Balances and other Accounts.....	70,870 88
	\$1,270,400 41

**LIABILITIES.**

Losses under Adjustment.....	\$9,283 39
Dividends Unclaimed.....	\$519 30
Dividend payable Jan'y 7, 1879.....	30,000 00
	30,519 80
	89,803 19

**SURPLUS.**  
Capital Subscribed but not called in..... \$1,180,595 81  
400,000 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

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- 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.

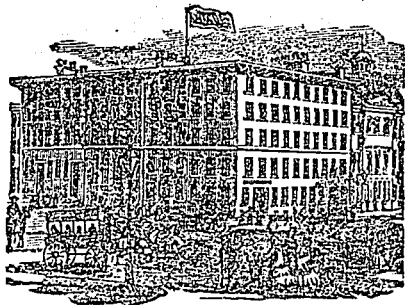
This Company insures Household, Mercantile, and Manufacturing Risks at the lowest current rates against loss or damage by fire or lightning in places where there are efficient means for putting out fires. Applications for Agencies, with satisfactory references, will be entertained.

MESSRS. CASTON & GALT, SOLICITORS.

**A. T. McCORD, JR.,**  
*General Manager.*

**Hotels.**

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



WILLIS RUSSEL, 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, MANAGER. A. BELIVEAU, 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.**

**RE-OPENING OF THE**  
**ST. LAWRENCE HALL.**

THE ABOVE HOTEL WAS OPENED on the First of May by the former Proprietor, so long and favorably known throughout Canada, the United States and British Empire, who has spared no expense in entirely Re-Furnishing the whole House; also adding ALL MODERN IMPROVEMENTS, which will considerably enhance the already enviable popularity of this First-class Hotel.

H. HOGAN, Proprietor.

S. MONTGOMERY, Manager.

**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.

**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.

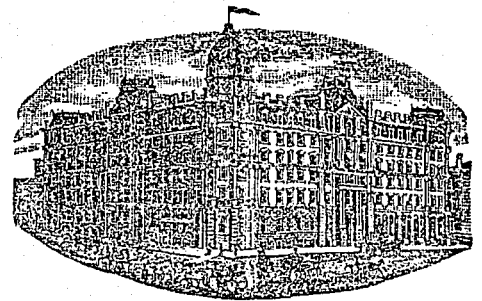
Cobourg, Ont.

**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.

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 CRILLY, Esq., FRANCO O. WOOD, Esq., A., B.C.L.,  
President. Vic -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.

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.

**Bonds of Suretyship**

FOR

**EMPLOYEES**  
IN POSITIONS OF TRUST.

**THE CANADA GUARANTEE COMPANY** is specially devoted to the issue of the above. Its Bonds are authorized to be accepted by the Dominion and Provincial Governments. It is the only Company which has made the required deposit of \$50,000 with the Government, and the only one authorized to transact Guarantee business throughout the Dominion.

In the past few years this Company has reimbursed, without a single contest at law, over \$100,000 to Employers for the defaults of Employees.

**SPECIAL TO BANK OFFICERS.**

This Company has inaugurated a system of *Bonus* to the insured, which after a certain number of years gives an annually increasing reduction in the premium, the reduction this year varies from 15 to 35 per cent.

President:

SIR A. T. GALT, G. C. M. G.

Vice-President:

JOHN RANKIN, Esq.

EDWARD RAWLINGS,

Manager.

HEAD OFFICE, 260 ST. JAMES STREET,  
Corner of McGill Street.

**STOCKS AND BONDS.**

Reported by J. D. CRAWFORD, Member of the Stock Exchange.

NAME.	Shares.	Capital subscribed.	Capital paid-up.	Rest.	Dividend last 6 Months.	Closing Prices, August 21.
British North America .....	£50	\$ 4,866,666	\$ 1,866,666	\$ 1,170,000	2½	103 103½
Canadian Bank of Commerce .....	\$ 60	6,000,000	6,000,000	1,400,000	4	107½ 108
Consolidated Bank of Canada .....	60	2,100,000	2,100,000	.....	0	9 12½
Dominion Bank .....	60	970,250	970,250	310,000	2	40 41½
De Peuple .....	50	1,600,000	1,600,000	240,000	2	95 99
Eastern Townships .....	50	1,457,350	1,314,354	800,000	3½	29 35
Exchange Bank .....	100	1,000,000	1,000,000	60,000	3½	96 102
Federal Bank .....	100	1,000,000	1,000,000	50,000	4	98 100
Hamilton .....	100	1,000,000	700,000	60,000	4	102½
Imperial Bank .....	100	913,000	868,000	60,000	4	57½ 60
Jacques Cartier .....	25	500,000	500,000	.....	3	.....
Maritime .....	100	1,000,000	980,130	.....	0	.....
Mechanics Bank .....	50	500,000	191,791	.....	.....	.....
Mercantile Bank of Canada .....	100	6,200,000	6,461,791	475,000	3	72½ 73½
Molson Bank .....	50	2,000,000	1,996,715	400,000	3	65½ 67
Montreal .....	200	12,000,000	11,979,500	5,000,000	5	128½ 129
Nationale .....	100	2,000,000	2,000,000	300,000	3½	.....
Ontario Bank .....	50	3,000,000	2,996,000	100,000	3	60 60
Quebec Bank .....	100	2,500,000	2,499,920	475,000	3½	.....
Standard .....	60	509,750	507,850	20,000	3	80 83
Toronto .....	100	2,000,000	2,000,000	500,000	3½	109 112½
Union Bank .....	100	2,000,000	1,990,956	.....	2	50½ 60
Ville Marie .....	100	1,000,000	888,820	.....	3	50 50
Anglo Canadian Mortgage Co. ....	.....	300,000	.....	.....	4	110
Builders and Loan Association .....	25	750,000	750,000	66,000	4½	100 101
Canada Land Credit Co. ....	25	1,420,000	600,000	40,000	4½	124½ 127
Canada Perm. Loan and Savings Co. ....	50	2,000,000	2,000,000	808,000	6	171½
Dominion Savings & Investment Soc. ....	.....	800,000	83,623	.....	5	121
Dominion Telegraph Co. ....	50	600,000	600,000	.....	2½	70
Farmers' Loan and Savings Co. ....	60	450,000	400,000	17,000	4	107
Freehold Loan & Savings Co. ....	100	1,500,000	697,689	231,024	5	141
Hamilton Provident & Loan Society .....	100	1,000,000	\$14,000	107,500	4	102½
Huron & Erie Sav. & Loan Soc. ....	50	1,000,000	977,622	220,000	5	133
Imperial Loan and Investment Co. ....	50	600,000	600,000	60,000	4	103½ 104½
London & Can. Loan & Agency Co. ....	50	4,000,000	560,000	143,000	5	130
London Loan Co. of Canada .....	50	418,500	429,470	15,129	4½	106
Montreal Telegraph Co. ....	40	2,000,000	2,000,000	.....	3	50 50½
Montreal City Gas Co. ....	40	4,000,000	1,500,000	.....	5	117 118½
Montreal City Passenger Ry Co. ....	50	1,200,000	300,000	.....	0	80½ 81
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	112
Ontario Savings & Inv. Soc. ....	50	1,000,000	970,600	161,076	5	127
Provincial Permanent Building Soc. ....	100	250,000	280,000	10,000	2	.....
Richelieu & Ontario Nav. Co. ....	100	1,500,000	1,500,000	.....	3	42½ 43
Toronto City Gas Co. ....	50	600,000	600,000	.....	5	141½
Union Loan and Savings Co. ....	50	500,000	480,000	100,000	5	124
Western Canada Loan & Savings Co. ....	50	1,600,000	800,000	230,000	5	111

N. B.—The quotations given are in every instance percentage of par value. To find the actual valuation per share multiply the given par value by the quotation figures.

**GOVERNMENT RAILWAY. WESTERN DIVISION.**

**Q. M. O. & O. RAILWAY.**

SHORTEST & MOST DIRECT ROUTE TO OTTAWA.

On and after SATURDAY, JUNE 28th, Trains will leave HOCHELAGA DEPOT as follows:—  
Express Trains for Hull at 9:30 a.m. and 5:00 p.m.  
Arrive at Hull at 2:00 p.m. and 9:30 p.m.  
" " from Hull at 9:10 a.m. and 4:45 p.m.  
Train for St. Jerome at 1:40 p.m. and 9:15 p.m.  
Train from St. Jerome at 6:15 p.m.  
Trains leave Mile-End Station ten minutes later.  
Magnificent Palace Cars on all passenger trains.  
General Office, 13 Place d'Armes Square.  
LTARNES, LEVE & ALDEN Ticket Agents,  
Offices, 202 St. James and 158 Notre Dame Sts.  
G. A. SCOTT,  
Gen'l Superintendent, Western Division.  
G. A. SPARK,  
Gen'l Freight and Passenger Agt.  
June 27.

**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,

SEKERMAN & CO., Marshall, Mich.



ESTABLISHED 1850.  
J. H. WALKER,  
WOOD ENGRAVER,  
13 Place d'Armes Hill,  
Near Craig Street.

Having dispensed with all assistance, I beg to intimate that I will now devote my entire attention to the artistic production of the better class of work, Orders for which are respectfully solicited.

**SECURITIES.**

	Montreal August 21
Can. Government Debentures, 6 p. ct. 1877-80 .....	102 106
Do. do. 5 per ct. ....	104 106
Do. do. 5 per ct., 1885 .....	.....
Dominion 6 per ct. Stock .....	104
Dominion 5 per cent. Stock .....	99½
Montreal Harbor Bonds 6 p. c. ....	103½
Do. Corporation 6 per ct. Bonds .....	103½
Do. 7 per ct. Stock .....	103
Toronto City 6 per ct. ....	99½
Co. Debentures, (Ont.) 20 years 6 per ct. ....	101 102
Township Debentures, (Ont.) 6 per ct. ....	98

**EXCHANGE.**

	Montreal August 21
Bank of London, 60 days .....	84 c 84
Gold Drafts on New York .....	parto to 1-16 prem.

Shrs.	Railway and other Stocks.	Pd.	Quotations London Aug. 9.
100	Atlantic & St. Lawrence Shs. ....	all	113
100	Do. 6 p. c. Ster. Mt. Bonds. ....	100	106
110	Do. do. 3rd Mort. 1891 .....	100	107
100	Buffalo and Lake Erie P. & O. ....	all	106
100	Do. do. 5½ p. c. 2nd Mort. ....	100	103
100	Do. Preference .....	100	8
100	Canada Southern 1st Mort. 7 p. c. ....	all	81
100	Grand Trunk of Canada .....	all	71
100	Do. Eq. Mort. Bds, 1st charge, 6 p. c. ....	100	106
100	Do. do. 2nd do do .....	all	108
100	Do. do. 1st Pref Stock .....	all	50
100	Do. do. 2d do .....	all	28½
100	Do. do. 3rd Pref Stock .....	all	14½
100	Do. do. 5 p. c. Deb. Dab Scrip .....	100	81
100	Great Western of Canada .....	all	102
100	Do. 6 p. c. do 1890 .....	all	107
100	Do. 5 p. c. pref conv till Jan 1st, 1890 .....	all	76
100	Do. Perpetual 5 p. c. Debenture Stock .....	all	87
100	Intercont. Bridge 6 p. c. 3rd Bds. Scrip. ....	all	102
100	Do. do. 6 p. c. 1st Pref. Shs. Soc. ....	all	85
100	Do. do. 6 p. c. 2nd Bds. payable 1890 .....	all	25
100	N. of Canada 6 p. c. Steg. 1st Mort. ....	all	100
100	N. of Canada 6 p. c. 2nd Pref. Bonds .....	100	82
100	Do. do. 3rd do .....	all	82
100	Northern Extension, 6 p. c. ....	all	52
100	Do. do. do .....	all	52
100	Do. do. do .....	all	24
100	Well. Gray & Bruce, 7 p. c. Imp. Mort. ....	all	63
100	T. G. & B. a. n. c. conv. bonds 1st mort. ....	all	92
100	St. Lawrence & Ont. 6 p. c. Bds. ....	all	110
100	British Columbia 6 p. c. stock, Sept. ....	all	105
100	Can. Gov. at 6 p. c. Jan and July 1879-80 .....	all	108
100	Do. 6 p. c. 1891-4, Jan and July .....	all	106
100	Do. 6 p. c. 1885, Jan and July .....	all	96
100	Do. 6 p. c. Ins. Stock .....	all	106
100	Do. Dominion Stock of 1904, 4 p. c. ....	all	91
100	Do. Do. 1894 Ins. Stock .....	all	84
100	New Brunsw. 6 p. c. Jan and July .....	all	109
100	Nova Scotia 5 p. c., 1886 .....	all	102
100	Quebec 5 p. c. ....	all	102

# CANADA LIFE

ASSURANCE COMPANY.

Established, - - - - 1847.

CAPITAL AND ASSETS OVER \$4,000,000.

N. B.—1.—The Profit Bonuses added to the Life Policies are larger than given by any other Company in Canada. 2.—It has occurred that Profits have not only altogether extinguished all Premium payments, but, in addition, yield the holder an annual surplus.  
Upon a calculation of the Company's Reserves upon the Government standard of future interest at the rate of 4 per cent. per annum the Company had over and above that, and its capital and every liability, in 1877, a profit-surplus of \$99,265; and upon a careful computation as at 30th April, 1878, that profit-surplus has been so greatly increased as to warrant the anticipation that the profits to be divided in 1880 will not fall short of the liberal average rate which the Company has hitherto given to its policy-holders.

HEAD OFFICE, - HAMILTON, Ont.

A. G. RAMSAY, *Managing Director.* R. HILLS, *Secretary.*

J. W. MARLING, *Superintendent of Agencies.*

**BRANCH OFFICES.**

EASTERN ONTARIO:

GEORGE A. COX, General Agent, Peterboro.

MARITIME PROVINCES:

ALEX. RAMSAY, Secretary, 145 Hollis St., Halifax, N.S.  
P. McLAREN, General Agent for Nova Scotia and P. E. Island.  
E. F. DUNN, Agent for St. John and New Brunswick.  
Hon. W. O. WHITEWAY, St. John's, N.F., Agent for Newfoundland.

PROVINCE OF QUEBEC:

R. POWNALL, Secretary, Canada Life Buildings, 182 St. James Street, Montreal.  
Special Agent for Montreal—JAMES AKIN.  
Inspector of Agencies, P. Q.—P. LAFERRIERE.  
Agent in Toronto, J. D. HENDERSON, Canada Life Buildings, 46 King Street West.

Incorporated  
A. D. 1874.

# CANADA

Charter  
Perpetual.

*FIRE & MARINE*

Insurance Company.

HEAD

OFFICE,

HAMILTON.



ONTARIO.

Capital, \$1,000,000 fully Subscribed.

Deposited with Dominion Government, \$50,000.

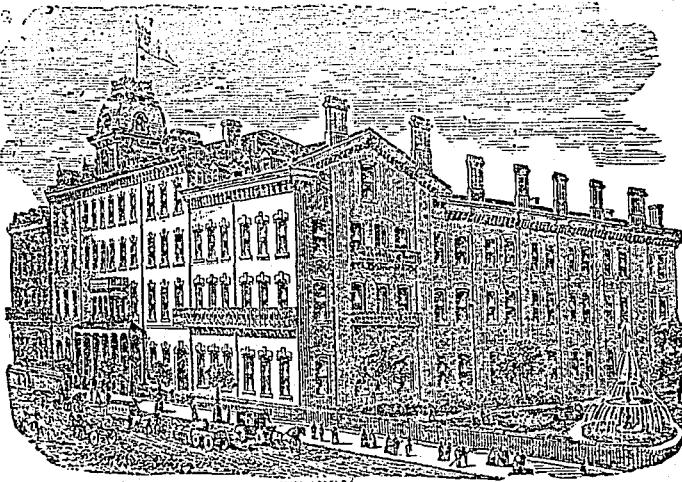
PRESIDENT—J. WINER, Esq., (of Messrs. J. Winer & Co.) Merchant.  
VICE-PRESIDENTS—GEORGE ROACH, Esq., Mayor City of Hamilton.  
D. THOMPSON, Esq., M. P., Co. of Haldimand.  
MANAGER AND SECRETARY—CHARLES D. CORY.

**BRANCH OFFICES:**

Montreal—No. 117 St. Francois Xavier Street.—WALTER KAVANAGH, General Agent.  
Quebec—No. 99 St. Peter Street.—A. FRASER, Agent.  
Halifax, N. S.—No. 22 Prince Street.—CAPT. U. J. P. OLARSON, General Agent.  
St. John, N. B.—No. 51 Princess Street.—IRA CORNWALL, JR., General Agent.  
Manitoba Agency—Winnipeg.—ROBT. STRANG, Agent.

# THE QUEEN'S HOTEL,

TORONTO.



McGAW & WINNETT, Proprietors.

Patronized by Royalty and the best families. Besides being most elegantly furnished, the Queen's is the only hotel in Canada containing a fire-proof Elevator. Prices, as usual, graduated according to location of rooms.

# *FIRE and MARINE* INSURANCE.

# THE BRITISH AMERICA

Assurance Company.

INCORPORATED 1833.

HEAD OFFICE:

Cor. of Front and Scott Streets, Toronto.

**BOARD OF DIRECTORS:**

Hon. G. W. ALLAN, M.L.C.	HUGH McLENNAN, Esq.
GEORGE J. BOYD, Esq.	PETER PATERSON, Esq.
Hon. W. CAYLEY.	JOS. D. RIDOUT, Esq.
PELEG HOWLAND, Esq.	JNO. GORDON, Esq.
	ED. HOOPER, Esq.

GOVERNOR ... ..	PETER PATERSON, Esq.
DEPUTY GOVERNOR ... ..	HON. WM. CAYLEY.
INSPECTOR ... ..	JOHN F. McOUAIG.
General Agents ... ..	KAY & BANKS.

Insurances granted on all descriptions of property against loss and damage by fire and the perils of inland navigation. Agencies established in the principal cities, towns, and ports of shipment throughout the Province.

F. A. BALL, Manager.

Insurance.

Royal Insurance Coy.

OF LIVERPOOL AND LONDON.

FIRE AND LIFE.

Liability of Shareholders unlimited.

CAPITAL - - - - - \$10,000,000  
 FUNDS INVESTED - - 21,000,000  
 ANNUAL INCOME - 5,000,000

HEAD OFFICE FOR CANADA—MONTREAL.  
 Every description of property insured at moderate rates of premium.  
 Life Assurances granted in all the most approved forms.

M. H. GAULT,  
 W. TALLEY,  
 Chief Agents.

CITIZENS' INSURANCE COMPANY, OF CANADA.

CAPITAL, . \$2,000,000.

CHIEF OFFICES:

President:—SIR HUGH ALLAN.  
 Vice-President.—HENRY LYMAN,  
 Andrew Allan. N. B. Corse. John L. Cassidy.  
 Robert Anderson. J. B. Holland.  
 ARCH. MCGOON, Sec.-TREAS.

GERALD E. HART, GEN'L MAN'R.  
 ALFRED JONES, INSPECTOR.

Fire, Life, Accident, Guarantee.  
 RISKS TAKEN AT MODERATE RATES.

CHIEF OFFICES.

TORONTO—HINE & LOVELACE, Agents.  
 QUEBEC—OWEN MURPHY, Agent.  
 ST. JOHN, N. B.—IRA CORNWALL, Jr., Agent.  
 HEAD OFFICE, 179 St. James Street,  
 MONTREAL.

STOCKS AND BONDS.

INSURANCE COMPANIES. — CANADIAN.—Montreal Quotations Aug. 21, 1879.

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	\$56	112
Canada Life .....	2,500	7½-6mos.	400	50	85	193
Citizens, Fire, Life, Guarantee & Acc't	11,880	.....	100	20	.....	.....
Confederation Life.....	5,000	6-6 mos.	100	10	22½	126½
Sun Mutual Life and Accident.....	5,000	4-6 mos.	100	12½	12½	102
Isolated Risk, Fire .....	5,000	.....	100	10	.....	25
Quebec Fire.....	5,000	10	100	65	.....	80
Queen City Fire.....	2,000	10	50	10	10	100 105
Western Assurance.....	20,000	7½ 6 mos.	40	20	26	152
Royal Canadian Insurance.....	20,000	5	100	60	15	45
Accident Insurance Co. of Canada.....	2500	8 per ct.	100	20	20	100
Canada Guarantee Co.....	2835	8 per ct.	50	20	20½	102½
Merchants' Marine Insurance Co.....	5 000	.....	100	20	.....	.....
National Insurance, Fire.....	20,000	.....	100	25	.....	.....
Stadacona Insurance Co., Fire and Life	50,000	.....	100	20	.....	.....
Ottawa Agricultural.....	10,000	.....	100	25	.....	.....

BRITISH AND FOREIGN.—(Quotation on the London Market, July 21, 1879.)

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	10½ 16½	.....
Commercial Union Fire Life & Marine..	50,000	30	50	5	18½ 19½	.....
Edinburgh Life.....	5,000	10	100	15	19	.....
Guardian Fire and Life.....	20,000	13	100	50	60	.....
Imperial Fire.....	12,000	.....	100	25	150	.....
Lancashire Fire and Life.....	100,000	20	20	2	73	.....
Life Association of Scotland.....	10,000	30	40	8½	28½	.....
London Assurance Corporation.....	35,852	48	25	12½	60 62	.....
London & Lancashire Life.....	10,000	10	10	1 7-20	20 25	.....
Liverp'l & London & Globe Fire & Life	£391,752	70	20	2	16½ 16	.....
Northern Fire & Life.....	30,000	70	100	5	39½ 40	.....
North British & Mercantile Fire & Life	40,000	60	50	6½	45½ 46	.....
Phoenix Fire.....	6,722	.....	.....	.....	318½	.....
Queen Fire & Life.....	200,000	30	10	1	5-6	.....
Royal Insurance Fire & Life.....	100,000	60	20	3	22½ 22½	.....
Scottish Commercial Fire & Life.....	125,000	22½	10	1	1-16 1-17	.....
Scottish Imperial Fire and Life.....	50,000	6	10	1	1 5 1 5½	.....
Scottish Provincial Fire & Life.....	20,000	30	50	3	10 10½	.....
Standard Life.....	10,000	65½	50	12	76½	.....

The liability on all Bank Stocks and the Canada Guarantee Co.'y is limited to double the Amount of the Subscribed Capital. On all other Stocks the liabilities of shareholders is strictly limited to the amount of Subscribed Capital.

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.

BOSTON MARINE

UNDER WRITERS.

THESE COMPANIES CONTINUE TO INSURE

OCEAN MARINE CARCOES and FREIGHTS  
 AT CURRENT RATES OF PREMIUM.

Losses promptly paid in Boston, Montreal or London.

H. HERRIMAN, Manager,

17 ST. JOHN STREET, MONTREAL.

SUN MUTUAL

LIFE AND ACCIDENT INSURANCE COMPANY.

CAPITAL, . . . . . \$500,000  
 DEPOSITED WITH GOVERNMENT, . . . . . 56,000

PRESIDENT.—THOMAS WORKMAN, Esq.

MANAGING DIRECTOR.—M. H. GAULT, Esq.

DIRECTORS:

T. WORKMAN, Esq. T. J. CLANTON, Esq., Vice-Pres.  
 A. F. GAULT, Esq., M.P. JAMES HUTTON, Esq.  
 M. H. GAULT, Esq. T. M. BRYSON, Esq.  
 A. W. OGILVIE, Esq. JOHN McLENNAN, Esq.

Toronto Board:

Hon. J. McMURRICH. JAS. BETHUNE, Esq.,  
 A. M. SMITH, Esq. Q.C., M.P.P.  
 WALKING KENNEDY, Esq. JOHN FISKEN, Esq.  
 Hon. S. C. WOOD. ANGUS MORRISON, Esq.

Policies non-forfeitable. Return of Premiums guaranteed Dividends apportioned equitably, Endowment Assurance thereby rendered profitable.

Issues Life and Endowment Policies combined with weekly allowance in case of injury—a deservedly popular form of assurance.

SURPLUS to Policy-holders, \$106,167 48.

All Pure Insurance. No Tontine. Periodical examinations or chance of Policies being diminished on becoming claims. Contracts plain and straightforward

This Company issues Life and Accident Policies on all the most approved plans at the lowest possible rates.

Hy. O'HARA, Toronto,  
 Branch & Gen. Agt. Nor. West'n Ont.

R. MACAULAY, Sec'y.  
 Active Agents wanted.

Insurance.

**LIVERPOOL & LONDON & GLOBE**  
INSURANCE COMPANY.

LIFE AND FIRE.

Invested Funds - - - - - 27,470,000  
Funds Invested in Canada - - - 900,000  
Security, Prompt Payment and Liberality in the adjustment of Losses are the prominent Features of this Company.

CANADA BOARD OF DIRECTORS :

HON. HENRY STABNE, Chairman,  
THOMAS CRAMP, Esq., Dep.-Chairman,  
SIR ALEXANDER T. GALT, K.C.M.G.,  
THEODORE HAET, Esq. GEORGE STEPHENS, Esq.

G. F. C. SMITH, Resident Secretary

Medical Referee—D. C. MACCALLUM, Esq., M.D.  
Standing Counsel—THE HON. WM. BADGLEY.

Agencies Established Throughout Canada  
HEAD OFFICE, CANADA BRANCH,  
MONTREAL.

**Queen Insurance Co.**

OF ENGLAND.

FIRE AND LIFE

Capital, . . . £2,000,000 Stg.

INVESTED FUNDS.....£660,818.

FORBES & MUDGE.

Montreal,

Chief Agents in Canada

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.

T. H. MAHONY, 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 Assignee and Commission Merchant.—No. 86 St. Peter Street, Quebec.

R. C. W. MacCUIAIG, 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 Renfrew, 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. Renfrew,

WM. CAMPBELL,  
INSURANCE AGENT  
and  
ADJUSTER OF LOSSES,  
Office 1 Court Street, Toronto.  
P. O. Box 1817.

Insurance.

**VICTORIA MUTUAL**  
Fire Insurance Co. of Canada.

Head Office, - Hamilton, Ont.

W. D. BOOKER, Sec'y. | GEO. MILLS, Pres.

Water Works Branch.

Continues to issue Policies—short date or for three years—on property of all kinds within range of the city water system, or in other localities having efficient water works.

General Branch.

On Farms and other non-hazardous property.  
Rates exceptionally low. Prompt settlements.  
Montreal Office, 4 HOSPITAL STREET.  
EDWARD T. TAYLOR,  
AGENT.



A. W. OGILVIE, M.P.P., President.  
HENRY LYE, Secretary.  
J. R. HEA & J. T. VINCENT, Inspectors



Mutual Fire  
**INSURANCE COMPANY.**  
Incorporated by Special Act of Parliament, 1876.

HEAD OFFICE:

194 St. James Street, - - Montreal.

Manager & Secretary, JAMES GRANT.

**Q. M. O. & O. RAILWAY.**  
EASTERN DIVISION.

Commencing MONDAY, May 19, Trains will be run on this Division, as follows:

EXPRESS.		MIXED.	
Leave Hochelaga.....	4.00 p.m.	6.00 p.m.	
Arrive Three Rivers.....	7.45 p.m.	11.30 p.m.	
Leave Three Rivers.....	8.00 p.m.	4.30 a.m.	
Arrive Quebec.....	10.45 p.m.	9.00 a.m.	

RETURNING.		MIXED.	
Leave Quebec.....	2.20 p.m.	6.15 p.m.	
Arrive Three Rivers.....	5.10 p.m.	11.20 p.m.	
Leave Three Rivers.....	5.25 p.m.	3.15 a.m.	
Arrive Hochelaga.....	8.30 p.m.	8.30 a.m.	

Trains leave Mile End 10 minutes later.  
Tickets for sale at offices of STARNES, LEVE & ALDEN, 202 St. James street, 158 Notre Dame street, and at Hochelaga and Mile End Stations.  
J. T. PRINCE, Genl. Pass. Agent.  
May 17, 1879.

POST OFFICE TIME TABLE.

MONTREAL, 25th July, 1879.

DELIVERY.		MAILS.		CLOSING.	
A. M.	P. M.	A. M.	P. M.	A. M.	P. M.
8 00	2 45	ONTARIO AND WESTERN PROVINCES.		8 15	6 00
		Ottawa by Railway.....			
		*Provinces of Ontario,			
		Manitoba & R.C.....		8 15	8 00
8 00		Ont. Riv. to Carillon.....		6 00	
		QUEBEC AND EASTERN PROVINCES.			
		Quebec, Three Rivers, Ber-			
		thier and Soci, by Q.			
8 00		M. O. & O. Ry.....		2 50	
		Quebec by Steamer.....		6 00	
8 00		Quebec by G.E.R.....		8 00	
		Eastern Townships, 3			
		Rivers, Arthabaska &			
		Riviere du Loup R.R.....		8 00	
8 00	2 45	Q.M.O. & O. Ry. to Ottawa		8 00	
		Do St. Jerome and St. Lin			
9 15		Branches.....		4 30	
11 00		St. Remi & Hemming'd R.R		2 00	
		St. Hyacinthe, Sher-			
8 00	12 45	brooke, &c.....		6 00	2 31-8
8 00		Acton & Sorel Railway.....		6 00	
		St. Johns, St. Lawrence &			
10 00		St. Armand Station.....		6 00	
		St. Johns, Verant June			
10 00		& Shelford Railways.....		3 00	
10 00		South Eastern Railway.....		4 30	
		† New Brunswick, Nova			
9 00		Scotia and P. E. I.....		8 00	
		Newfoundland forwarded			
		daily on Halifax, whence			
		des, after 15 by the Packet			8 00
		LOCAL MAILS.			
11 30		Beauharais Route.....		6 00	
		Boucherville, Contrecoeur,			
11 30		Varenes & Vercheres.....		1 45	
10 00		Cote St. Paul.....		6 00	
11 30		Tanneries West.....		6 00	2 00
		Cote St. Antoine and			
	6 30	Notre Dame de Grace.....		12 45	
11 30		St. Camexonde.....		6 00	
11 30		Montreal.....		6 00	2 00
10 00	6 00	Lachine.....		6 00	2 00
8 00		Louguet.....		6 00	2 00
10 00		St. Lambert.....		6 00	2 00
10 00		Laprairie.....		10 50	2 30
11 00		P. Viau, Sault-au-Recollet,		4 00	
8 00		Terrebonne & St. Vincent.		2 50	
8 30	5 00	Point St. Charles.....		5 00	1 16-5
		St. Laurent, St. Eustache,			
		and Belle Riviere.....		7 00	
		North shore Land Route			
10 00		to Point de L'Isle.....		1 15	
9 00	5 00	Hochelaga.....		8 00	1 16-5
		ENTERED STATES.			
8 & 10		Boston & New England		6 00	3 00
8 & 10		States, except Maine.....		6 00	3 00
8 00	12 45	New York and So. States.....		2 30-8	
8 00		Island Pond & Portland.....		8 15	8 00
		(A) Western & Pacific U.S.			
		By Canadian Line (Friday).....		7 00	
		By Can. Line (German) Friday.....		3 00	
		By Cunard Mondays.....		3 00	
		Supplementary, see P.O. weekly notice.			
		By Packet from New York for England,			
		Wednesdays.....		3 00	
		By Hamburg American Packet to			
		Germany, Wednesdays.....		3 00	
		WEST INDIES.			
		Letters, &c., prepared in New York			
		are forwarded daily on New York,			
		whence mails are despatched.			
		For Havana and West Indies via			
		Havana every Thursday p.m.....		3 00	
		* Postal Card Bags open till 8.45 a.m. and 9.15 p.m.			
		† Do do do 8.15 p.m.			
		The Street Boxes are visited at 9.15 a.m. 12.30, 5.30			
		and 7.35 p.m.			
		Registered Letters should be posted 15 min. before			
		the hour of closing ordinary Mails, and 30 min.			
		before closing of English Mails.			

The Journal of Commerce,  
Finance and Insurance Review.  
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Mining and Joint Stock Enterprises.  
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102 ST. FRANCOIS XAVIER STREET,  
Corner of Notre Dame St., Montreal.  
M. S. FOLEY & CO., Publishers & Proprietors.

Insurance.

# RELIANCE

Mutual Life Assurance Society,  
OF LONDON, ENGLAND.

ESTABLISHED 1840.

Head Office for Canada . 196 ST. JAMES ST  
MONTREAL.

The Directors have decided to invest all the earnings of this Branch in first-class Canadian Securities, thus enabling them to offer superior advantages to the Canadian public.

## AGENTS

Who wish to work up a permanent and remunerative business will now find this office a very favorable one to represent, owing to the above important change, and its well known stability and age.

APPLY FOR UNREPRESENTED DISTRICTS EARLY.  
A GENERAL AGENT WANTED.

All policies are issued direct from the Canadian office, and are entirely free from troublesome clauses and conditions.

FREDERICK STANCLIFFE,  
Res. Secretary,

Balance Sheet for 1878 and full particulars on application.

Insurance.

# THE STANDARD LIFE ASSURANCE CO.

ESTABLISHED 1826.

HEAD OFFICE FOR CANADA, - MONTREAL

This well known Company having reduced their rates for Canada, beg to draw attention to the security offered.

Investments in Canada over \$700,000.  
Claims paid in Canada, over \$1,000,000  
W. M. RAMSAY,  
Manager, Canada.

## DOMINION

FIRE & MARINE INSURANCE CO.

Head Office—HAMILTON, Can.

Deposit with Dominion Gov't., \$50,000.

JOHN HARVEY, of J. Harvey & Co., President.  
F. R. DESPARD, Manager.

H. P. ANDREW, Agent, Toronto.

HEAD OFFICE FOR PROVINCE OF QUEBEC:  
119 St. Fm. Xavier St.  
MONTREAL.

JOHN F. NOTT, } Joint  
CHAS. D. HANSON, } General Agents.

Insurance.

# BRITON LIFE ASSOCIATION, [LIMITED.]

Chief Offices, 429 Strand, London.

HEAD OFFICE FOR THE DOMINION

12 PLACE D'ARMES, MONTREAL.

Capital, Half-a-Million Sterling.

£20,000 Stg. deposited with Imperial Government.

\$50,000 deposited with Dominion Government for exclusive benefit of Canadian Policy-holders.

JAS. B. M. CHIPMAN,  
Manager for Canada.

Established 1803.

## IMPERIAL

Fire Insurance Comp'y  
OF LONDON.

HEAD OFFICE FOR CANADA:

Montreal, No. 6 HOSPITAL Street.

RINTOUL BROS., Agents.

Subscribed Capital, - £1,600,000 Stg  
Paid-up Capital, - £700,000 Stg.

ASSETS. . . . . £2,222,552 Stg

# CONFEDERATION LIFE ASSOCIATION. LONDON & LANCASHIRE LIFE ASSURANCE CO., Of London, England.

HEAD OFFICE, TORONTO STREET,  
TORONTO, 24th July, 1879.

To the Canadian Policy-Holders of the Globe Mutual Life Insurance Company:

Many of the above having applied for re insurance in this Association, and the re-insurance of the entire list having been under consideration, while the Association cannot see its way to re-insure all the risks, the Directors will be happy to treat with such of them as are able to pass the requisite medical examination. The Managing Director, undersigned, will act as attorney for the re-insured, and make the necessary proof of claims and secure for them the share of deposit, or of the assets of the Company. Parties should communicate at once, when the necessary papers will be forwarded. Where there is an authorized agent of the Association the correspondence may be conducted through him.

Manager for the Province of Quebec,  
H. J. JOHNSTON, Montreal.

J. K. MACDONALD,  
Managing Director.

Manager for New Brunswick,  
Major J. MACGREGOR GRANT,  
St. John.

Manager for Nova Scotia,  
AUGUSTUS ALLISON,  
Halifax.

# LONDON & LANCASHIRE LIFE ASSURANCE CO., Of London, England.

CANADA BRANCH.

Head Office, . . . . . 42 ST. JOHN STREET,  
MONTREAL.

BOARD OF DIRECTORS.

Hon. D. A. SMITH, M.P., Chairman. EDWARD MACKAY, Esq., Dp'y.-Chairman.  
JOHN OGLIVY, Esq. (Messrs. Ogilvy & Co.)  
ROBT. BENNY, Esq. (Messrs. Benny, Macpherson & Co.)  
JAS. S. HUNTER, Esq., N.J.

This Company has deposited at Ottawa for the EXCLUSIVE BENEFIT OF CANADIAN POLICYHOLDERS the sum of

\$100,000.00

In addition to which the WHOLE OF THE EARNINGS of the Branch ARE INVESTED IN THIS COUNTRY. The Canadian Investments now amount to over \$175,000 and are rapidly increasing.

Every desirable form of Life Policy is granted, and at Rates Lower than the majority of offices.

Cash Surrender Value or free paid-up Policies granted after the receipt of Two and Three Years Premium have been received.

Policies almost entirely FREE of conditions and unchallengeable on any ground whatever, connected with the documents on which the Assurance was granted, after they have been in existence five years.

GENERAL AGENTS.

FRANK HOLLOWAY, Quebec.  
J. A. MILL, Ottawa.  
J. P. STANTON, Belleville.  
GEO. RENNIE, Guelph.

GEO. M. GREER, Halifax.  
D. B. DOWN, Kingston.  
S. BRUCE HARRMAN, Toronto.  
J. B. MOORE, Brantford.

Active Agents wanted Where the Company is not already represented. Apply to or address,

WILLIAM ROBERTSON,

Manager for Canada, Montreal.