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The Linde Refrigerator Co., Ltd.
301 ST. JAMES ST., MONTREAL.
Sole Manufacturers
Cold-Air-Circulation System.

Over 3,200 Machines Sold.
Special Machines for DAIRIES, BUTCHERS, Etc.
WRITE FOR INFORMATION.

1281

THE CANADIAN
JOURNAL OF COMMERCE
FINANCE AND INSURANCE REVIEW.

Vol. 50. No. 17. } MONTREAL, FRIDAY, APRIL 27, 1900. } M. S. FOLEY,
New Series. } EDITOR AND PROPRIETOR.

Leading Wholesale Houses.
MCINTYRE SON & CO.,
MONTREAL.
IMPORTERS of DRY GOODS.
DRESS GOODS,
SILKS,
LINENS,
SMALL WARES,
TREFOUSSE KID GLOVES,
ROUILLON KID GLOVES.
13 VICTORIA SQUARE.

Leading Wholesale Houses.
The "ATLAS" Brand

SCOTCH
GLUE.
GREENBERG & SONS,
3 Manchester Avenue. - London. England.

Leading Wholesale Houses.
The * * *
Jas. Walker
Hardware Co.,
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Builders and
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Wholesale and Retail.

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Finest Work in England.
Send for Specimen and Terms.
NORTHUMBRIA HOUSE,
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X The following Brands Manufactured by X
THE American Tobacco Co.
OF CANADA, Limited,
Are sold by all the Leading Wholesale Houses
CUT TOBACCOES,
Old Chum,
Seal of North Carolina,
Old Gold.
CIGARETTES
Richmond Straight Cut,
Sweet Caporal,
Athlete, Derby.
X X

SPRING GOODS.
Our travellers are now on the road carrying a large line of samples of
SPRING AND SUMMER
Sporting Goods, Pipes,
Tobacconists' Sundries.
Imported and Domestic Cigars,
Smallwares, Druggists' Sundries,
&c., &c.
The largest line carried by any house in the Dominion.
THE
H. A. Nelson & Sons Co., Ltd.
MONTREAL, P.Q.

JAMES CORISTINE & Co.
(LTD.)
Manufacturers and Importers of
Hats
Caps
and
Furs
469-475 ST. PAUL ST.,
MONTREAL.

MARK FISHER SONS
AND COMPANY,
Merchant Tailors and
Woolen Buyers
will find our Stock replete with all the Latest Novelties selected in the Home and Foreign Markets.
We have never shown a more extensive line of
STAPLE WOOLLENS
than we are doing at present.
Our Tailors' Trimming Dep't
is also more than usually complete.
Mark Fisher, Sons & Co.,
VICTORIA SQ., - MONTREAL

BLACK DIAMOND
FILE WORKS.
Est. 1863. INC. 1895.

HIGHEST AWARDS at TWELVE International Expositions.
SPECIAL PRIZE,
GOLD MEDAL,
AT ATLANTA, 1895.
G. & H. BARNETT COMPANY,
PHILADELPHIA, PA.

The Chartered Banks.

BANK OF MONTREAL.

NOTICE is hereby given that a Dividend of FIVE PER CENT. for the current half-year (making a total distribution for the year of Ten per cent.) upon the paid up Capital stock of this Institution has been declared, and that the same will be PAYABLE at its Banking House in the City, and at its Branches, on and after FRIDAY, the FIRST DAY OF JUNE next.

The TRANSFER BOOKS will be closed from the 17th to the 31st of May next, both days inclusive.

The Annual General Meeting of the Shareholders will be held at the Banking House of the Institution on Monday, the Fourth day of June next. The chair to be taken at One o'clock.

By order of the Board,

E. S. CLOUSTON,
General Manager.

Montreal, 20th April, 1900.

THE BANK OF TORONTO.

INCORPORATED 1855.

HEAD OFFICE: TORONTO, CANADA.

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

DIRECTORS:

GEORGE GOODERHAM, Esq., President.
WM. H. BEATTY, Esq., Vice-President.

Henry Cawthra, Esq., Geo. J. Cook, Esq.,
Robt. Reford, Esq., Charles Stuart, Esq.,
William George Gooderham, Esq.

DUNCAN COULSON, General Manager.
Joseph Henderson, Inspector.

BRANCHES:

Toronto, Brockville, Peterboro',
" King St. W. Dr. Cobourg, Petrolia,
Montreal Collingwood, Port Hope,
" Pt. St. Charles Gananoque, Stayner,
Barrie, London, St. Catharines,
Rossland, B.C.

BANKERS:

London, Eng.—The London City and Midland Bank, Ltd.

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

The Chartered Banks.

THE BANK OF BRITISH NORTH AMERICA.

Established in 1858.
Incorporated by Royal Charter in 1840.
Paid-up Capital, \$1,000,000 stig.
Reserve Fund, 325,000

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

COURT OF DIRECTORS:

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

Head Office in Canada - St. James st., Montreal.

H. STIKEMAN, General Manager.

J. ELMSLY, Inspector.

BRANCHES IN CANADA:

London, Ont. Halifax, N.S. Ashcroft, B. C.
Brantford, Sydney, C.B. Atlin,
Hamilton, St. John, N.B. Bennett,
Toronto, Fredericton, Greenwood,
Kingston, Yukon District, Victoria,
Midland, Dawson City, Vancouver,
Ottawa, Winnipeg, Man. Rossland,
Montreal, Que. Brandon, Kaslo,
Quebec, Trail, Sub-Ag'cy

DRAFTS ON SOUTH AFRICA MAY BE OBTAINED AT THE BANK'S BRANCHES.

Agents in the United States:
New York (52 Wall St.) W. Lawson and J. C. Welsh, Agents.

San Francisco (120 Sansome Street), H. M. J. McMichael and J. R. Ambrose, Agents.

London Bankers—The Bank of England and Messrs. Glyn & Co.

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

Issue Circular Notes for Travellers, available in all parts of the world.

THE MOLSONS BANK

Incorporated by Act of Parliament, 1855.

HEAD OFFICE: MONTREAL.

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

BOARD OF DIRECTORS:

Wm. Molson Macpherson, President.
S. H. Ewing, Vice-President.
W. M. Ramsay, Sam'l. Finley,
Henry Archbald, J. P. Cleghorn,
H. Markland Molson.

F. WOLFFERSTAN THOMAS, Gen. Manager
A. D. Durnford, Chief Inspector and Superintendent of Branches; W. H. Draper, Inspector.

H. Lockwood, W. W. L. Chipman, Asst. Inspectors.

BRANCHES.

Alvinston, Ont. Meaford, Ont. St. Thomas, Ont.
Aylmer, " Montreal, P.Q. Sorel, P.Q.
Brockville, " Morrisburg, Ont. Toronto, Ont.
Calgary, " Norwich, " Toronto Jc. "
Chesterville, Ont. Ottawa, " Trenton, "
Clinton, " Owen Sound, " Valleyfield, Que.
Exeter, " Port Arthur, " Vancouver, B.C.
Fraserville, Que. Quebec, P.Q. Victoria, B.C.
Hamilton, Ont. Revelstoke, " Victoriaville, Q.
Hensall, " Station, B.C. Waterloo, Ont.
Kingsville, " Ridgetown, Ont. Winnipeg, Man.
Knowlton, Que. Simcoe, " Woodstock, Ont.
London, Ont. Smiths Falls, Ont.

Montreal, St. Catherine St. Branch.

AGENTS IN CANADA.

British Columbia—Bank of British Columbia.
Manitoba and North-West—Imperial Bank of Canada.

New Brunswick—Bank of New Brunswick.
Newfoundland—Bank of Nova Scotia, St. John's.
Nova Scotia—Halifax Banking Company, Bank of Yarmouth.

Ontario—Canadian Bank of Commerce, Dominion Bank, Imperial Bank of Canada.
Prince Edward Island—Merchants Bank of P.E.I., Summerside Bank.

Quebec—Eastern Townships Bank.

IN EUROPE.

London—Parr's Bank, Ltd.; The Chaplin-Milne-Grantell Co. Ltd.

Liverpool—The Bank of Liverpool, Limited.
Cork—Munster and Leitner Bank, Ltd.

France, Paris—Societe Generale, Credit Lyonnais.
Germany, Berlin—Deutsche Bank.

Germany, Hamburg—Hesse, Newmann & Co.
Belgium, Antwerp—La Banque d'Anvers.

IN UNITED STATES.

New York—Mechanics' National Bank; National City Bank; Finneron National Bank; The Morton Trust Co.; Boston—State National Bank; Suffolk National Bank; Kidder, Peabody & Co.; Philadelphia—Corn Exchange National Bank; First National Bank; Philadelphia National Bank; Fourth Street National Bank; Portland—Casco National Bank; Chicago—First National Bank; Cleveland—Commercial National Bank; Detroit—State Savings Bank; Buffalo—City National Bank; Milwaukee—Wisconsin National Bank of Milwaukee.

Minneapolis—First National Bank; Toledo—Second National Bank; Butte, Montana—First National Bank; San Francisco and Pacific Coast—Bank of British Columbia.

Collections made in all parts of the Dominion and returns promptly remitted at lowest rates of exchange.

Commercial Letters of Credit and Traveller's Circular letters issued available in all parts of the world.

The Chartered Banks.

MERCHANTS BANK OF HALIFAX.

Capital Paid-up, \$1,985,070
Reserve Fund, 1,700,000

BOARD OF DIRECTORS:

Thos. E. Kenny, President,
Thomas Ritchie, Vice-President.
M. Dwyer, Wiley Smith, Henry G. Bauld,
Hon. H. H. Fuller, M.L.C., Hon. David MacKeen.

HEAD OFFICE: HALIFAX, N.S.

E. L. Pease, General Manager (Office of the General Manager, Montreal); W. B. Torrance, Sec. and Supt. of Branches; W. F. Brock, D. M. Stewart, Inspectors.

Antigonish, N.S. Montreal, Westmount.
Athl, B.C. Nanaimo, B.C.
Bathurst, N.B. Nelson, B.C.
Bennett, B.O. Newcastle, N.B.
Bridgewater, N.S. Ottawa, Ont.
Charlottetown, P.E.I. Pictou, N.S.
Dorchester, N.B. Port Hawkesbury, N.S.
Fredericton, N.B. Rossland, B.C.
Grand Forks, B.C. Sackville, N.B.
Guysboro, N.S. St. John, N.B.
Halifax, N.S. Shubenacadie, N.S.
Kingston, N.B. St. John's, Nfld.
Londonderry, N.S. Summerside, P.E.I.
Louisburg, C.B. Sydney, N.S.
Lunenburg, N.S. Truro, N.S.
Maitland, N.S. Vancouver, B.C.
Moncton, N.B. Vancouver, E't End, B.C.
Montreal, Que. Victoria, B.C.
Montreal, West End. Weymouth, N.S.
Woodstock, N.B.

Agencies in Havana, Cuba; New York, N.Y.; and Republic, Washington.

CORRESPONDENTS:

New York, Chase National Bank, Boston, National Shawmut Bank, San Francisco, First National Bank, Chicago, America National Bank, Spokane, Exchange National Bank, Seattle, First National Bank, China and Japan, Hong Kong and Shanghai Banking Corporation, Great Britain, Bank of Scotland, France, Credit Lyonnais, Germany, Deutsche Bank, Spain, Credit Lyonnais.
Collections made at lowest rates and promptly remitted for. Telegraphic transfers and drafts issued at current rates.

ST. STEPHEN'S BANK.

Incorporated 1858.

St. Stephen, N. B.

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

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

AGENTS:

London—Messrs. Glynn, Mills, Currie & Co. New York—Bank of New York, N.B.A. Boston—Globe National Bank. Montreal—Bank of Montreal, St. John, N.B.—Bank of Montreal.

Drafts issued on any branch of the Bank of Montreal.

THE WESTERN BANK OF CANADA.

HEAD OFFICE: OSHAWA, ONT.

Capital Authorized \$1,000,000
Capital Subscribed 500,000
Capital Paid up 388,289
Reserve 125,000

BOARD OF DIRECTORS:

John Cowan, Esq., President.
REUBEN S. HAMLIN, Esq., Vice-President.
W. F. Cowan, Esq., W. F. Allan, Esq.,
Robert McIntosh, M.D., J. A. Gibson, Esq.,
Thomas Patterson, Esq.

T. H. McMillan, Cashier.

BRANCHES—Whitby, Midland, Tisonburg, New Hamburg, Paisley, Penetanguishene, Pickering, Port Perry, Ont., Tavistock, Ont.

Drafts on New York and Sterling Exchange bought and sold. Deposits received and interest allowed. Collections solicited and promptly made.

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

THE ONTARIO BANK.

NOTICE is hereby given that a Dividend of TWO AND A HALF per cent. for the current half-year has been declared upon the Capital Stock of this Institution, and that the same will be paid at the Bank and its Branches, on and after

Friday, the First Day of June next.

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

The Annual General Meeting of the Shareholders will be held at the Banking House in this City, on TUESDAY, THE 19TH DAY OF JUNE next.

The chair will be taken at 12 o'clock noon.

By order of the Board.

C. MCGILL,
General Manager.

Toronto, 23d April, 1900.

The Chartered Banks.

THE CANADIAN BANK OF COMMERCE

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

DIRECTORS:
HON. GEO. A. COX, President.
ROBERT KILGOUR, Esq., Vice-President.
Jas. Crathern, Esq., W. B. Hamilton, Esq.,
John Hoskin, Esq., Q. C., LL.D., Matthew
Leggat, Esq., J. W. Flavelle, Esq.
B. E. WALKER, General Manager.
J. H. PLUMMER, Ass't General Manager.
A. H. Ireland, Inspector and Supt. of Branches.

BRANCHES OF THE BANK IN CANADA.

ONTARIO:		Simcoe
Barrie	Dundas	Ottawa
Belleville	Dunnville	Paris
Berlin	Fort Frances	Parkhill
Blenheim	Galt	Peterboro
Brantford	Goderich	Port Perry
Cayuga	Guelph	St. Catharins
Chatham	Hamilton	Sarnia
Collingwood	London	Sit Ste. Marie
Dresden	Orangeville	Seaforth
		Woodstock

QUEBEC. MONTREAL. BRITISH COLUMBIA.
Montreal, Winnipeg, Atlin, Fort Steele
YUKON DISTRICT: Cranbrook, Greenwood
Dawson, Fernie, Vancouver
White Horse.

IN THE UNITED STATES:

New York, New Orleans, Seattle, Wash, Skagway, Alaska.

Bankers in Great Britain:

The Bank of Scotland - London.
Correspondents: India, China and Japan—The Chartered Bk of India, Australia & China, Germany, Die Deutsche Bk; France—Lazard Freres & Cie, Paris; Belgium—J. Mathieu & Fils, Brussels; Holland—Disconto Maatschappij, Amsterdam & New Zealand—The Union Bk. of Australia, Limited; South Africa—Bank of Africa, Limited, Standard Bank of South Africa, Limited; South America—London and Brazilian Bank, Ltd.; British Bank of South America, Limited; Mexico—Banco de Londres y Mexico; Bermuda—The Bk. of Bermuda, Hamilton; West Indies—Bank of Nova Scotia, Kingston, Jamaica; Colonial Bank and Branches; British Columbia—Bank of British Columbia; San Francisco—Bank of British Columbia; New York—The Am. Ex. National Bank; Chicago—The North-Western N'l Bank.

The Traders Bank of Canada.

DIVIDEND No. 29.

NOTICE is hereby given that a Dividend at the rate of SIX PER CENT. per annum upon the Capital Stock of this Bank has been declared for the current half year, and that the same will be payable at the Head Office and its Branches, on and after FRIDAY, THE 1ST OF JUNE next.

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

The Annual General Meeting of the Shareholders will be held in the Banking House in Toronto, on TUESDAY, THE 19TH OF JUNE. Chair to be taken at twelve o'clock noon.

H. S. STRATHY,
General Manager.

Toronto, 17th April, 1910.

BANQUE D'HOCHELAGA.

NOTICE is hereby given that a Dividend of THREE AND A HALF PER CENT. (3½ p.c.) on the paid up capital of this Institution has been declared for the current half year, and that it will be payable at its Head Office, in Montreal, and at its Branches, on and after the FIRST DAY OF JUNE next.

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

The General Annual Meeting of the Shareholders will be held at the Head Office of the Bank, in Montreal, on Friday the 14th day of June next, at noon.

By order of the Board of Directors,
M. J. A. PRENDERGAST,
General Manager.

Montreal, 20th April, 1910.

The Chartered Banks.

BANK OF HAMILTON.

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

Directors:
JOHN STUART, President
A. G. RAMSAY, Vice-President
John Proctor, Geo Roach,
Wm. Gibson, M.P., A. T. Wood, M.P.
A. B. Lee, Toronto.)
J. TURNBULL, Cashier.

H. S. STEVEN, Assistant Cashier.
AGENCIES:
Berlin, Hamiota, Man. Palmerston,
Blyth, Jarvis, Plum Coulee, M.
Brandon, Man. Listowel, Port Elgin,
Carman, Man. Lucknow, Simcoe,
Chiley, Man. Manitou, Man. Southampton,
Dela, Milton, Toronto,
Dundas, Morden, Man. Vancouver, B.C.
Georgetown, Niagara Falls, Wingham,
Grimsby, Orangeville, Winkler, Man.
Hamilton, E. End Owen Sound, Winnipeg, Man.
Barton St.

British Correspondents:—National Provincial Bank of England [Ltd.] London.
American Correspondents:—New York—Fourth National Bk. and Hanover National Bk., Boston—International Trust Co., Buffalo—Marine Bank, Chicago—Union National Bank, Detroit—Detroit National Bank, Kansas City—National Bank of Commerce, St. Louis—National Bank of Commerce.

Eastern Townships Bank.

Authorized Capital.....\$1,500,000
Capital Paid-Up.....1,500,000
Reserve Fund.....\$50,000

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

HEAD OFFICE, SHEERBROOKE, Que.

Wm. FARWELL, General Manager.
Branches—Bedford, Costcook, Cowansville,
Granby, Huntingdon, Magog, Ormstown, Richmond, Stanstead, St. Hyacinthe, Waterloo, Grand Forks, B.C.

Correspondents:
Montreal—Bank of Montreal.
London, England, National Bank of Scotland.
Boston—National Exchange Bank.
New York—National Park Bank.
Collections made at all accessible points and promptly remitted for.

THE DOMINION BANK
TORONTO.

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

Tuesday, the first day of May next.

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

The Standard Bank of Canada

Capital Paid-up, - - \$1,000,000
Reserve Fund - - - 600,000
HEAD OFFICE, TORONTO.

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

AGENCIES:
Allen Craig, Cannington, Kingston,
Bowmanville, Chatham, Markham,
Brantford, Colborne, Parkdale, Toronto
Bradford, Durham, Picton,
Brighton, Forest, Richmond Hill,
Brussels, Harriiston, Stouffville,
Campbellford.

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

BANK OF OTTAWA.

HEAD OFFICE, OTTAWA.
Capital subscribed.....\$1,994,900
Capital paid up.....\$1,731,030
Rest.....\$1,403,810

DIRECTORS:
CHARLES MAGEE, President.
GEORGE HAY, Esq., Vice-President.
Hon. Geo. Bryson, Jr., M.L.C., Alex. Fraser,
John Mather, David MacLaren, D. Murphy,
George Hay, Charles Magee.
Branches.—Alexandria, Arnprior, Avonmore, Bracebridge, Carleton Place, Dauphin, M., Hawkesbury, Keewatin, Kemptville, Lachute, Lanark, Mattawa, Parry Sound, Pembroke, Port la Prairie, Man., Bank St., Rideau St., Ottawa; Rat Portage, Renfrew, Smith's Falls, Toronto, Vankeek Hill, Ont.; Winnipeg, Man.; Montreal, Que.; Hull, Que.
GEO. BURN, General Manager.
D. M. FINNIE, Local Manager.

The Chartered Banks.

UNION BANK OF CANADA

Capital Paid-up, - - \$2,000,000
Rest, - - - 450,000
HEAD OFFICE, QUEBEC

Board of Directors.
ANDREW THOMSON, Esq., President.
JAMES KING, Esq., M.P.P., Vice-President.
D.C. Thomson, Esq., E. J. Hale, Esq.
Ed. Giroux, Esq., Hon. John Sharples.
Wm. Price, Esq.
J. E. Webb, Gen. Manager
G. E. Billett, Inspector
F. W. S. Crispio, Asst. Inspector

Branches:
Alexandria, Ont. Indian Hd., n.w.t. Pincher Creek,
Bolesval, Man. Kellarney, Man. N.W.T.
Calgary, n.w.t. Macleod, n.w.t. Quebec, Que.
Carberry, Man. Merrickville, Ont. St. Louis St.
Carleton Place, O. Manitou, Man. Regina, n.w.t.
Carman, Man. Merrickville, Ont. Shelburne, Ont.
Crystal City, M. Melita, Man. Smith's Falls, O.
Deloraine, Man. Minnedosa, Man. Souris, Man.
Glenboro, Man. Montreal, Que. Toronto, Ont.
Gretna, Man. Moosomin, n.w.t. Virden, Man.
Hamiota, Man. Moose Jaw, n.w.t. Wawanesa, Man.
Hartney, Man. Morden, Man. Warton, Ont.
Hastings, Man. Neepawa, Man. Winchester, Ont.
Holland, Man. Norwood, Ont. Winnipeg, Man.
Yorkton, N.W.T.

Foreign Agents:
London, Parr's Bank, Limited
Liverpool, " " "
New York, National Park Bank.
Minneapolis, National Bank of Commerce.
St. Paul, St. Paul National Bank.
Great Falls, Mont. First National Bank.
Chicago, Ill. Commercial National Bank.
Buffalo, N.Y. The City National Bank.
Detroit, Mich. First National Bank

THE QUEBEC BANK.

HEAD OFFICE, QUEBEC
Founded 1818. Incorporated 1832.

CAPITAL AUTHORISED - \$3,000,000
PAID-UP - 2,500,000
REST - 700,000

DIRECTORS:
JOHN BREAKER, Vice-President.
JOHN T ROSS, President.
Gaspard Lemoine, W. A. Marsh, Vessey Boswell,
F. Billingsley,
THOMAS McDOUGALL, Gen. Manager.

Branches:
Quebec, St. Peter St. Pembroke, Ont.
do Upper Town. Thorold, Ont.
do St. Roch. Three Rivers, Que.
Montreal, St. James St. Toronto, Ont.
do St. Catherine St. E. St. George, Beauce, Q.
Ottawa, Ont. St. Hony, Que.
Theftford Mines, Que. Victoriaville, Que.

Agents:
London, Eng., Bank of Scotland.
Boston, National Bk. of the Republic.
New York, U.S.A. Agts. Bk. of Brit. North Amer.
do Hanover National Bank.

HALIFAX BANKING CO.

Incorporated 1872.
Capital Paid-Up, .. \$500,000
Reserve Fund, .. 375,000
HEAD OFFICE, .. HALIFAX, N.S.

DIRECTORS:
ROBIE UNIAOKE, President.
C. W. ANDERSON, Vice-President.
JOHN MACONAB, W. J. G. THOMSON, W. N. WICKWIRE,
H. N. WALLACE, Cashier,
A. ALLAN, Inspector.

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Bank of Nova Scotia.

INCORPORATED 1832.
Capital Paid-up.....\$1,760,000
Reserve Fund.....2,162,570

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J. WALTER ALLISON,
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Imperial Bank of Canada.

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 Capital Paid-Up 2,395,323
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Three per cent.

Upon its Capital, for the six months ending on
 the 30th April next.

The transfer book will be closed from the 16th to
 the 30th April next, both days inclusive.
 The Annual Meeting of the shareholders will
 take place at the banking house, Lower Town, on
 Wednesday, the 16th May next, at three o'clock p.m.
 The powers of attorney to vote must, to be valid,
 be deposited at the bank five (5) days before that
 of the meeting, i.e., before three o'clock p.m., on
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By order of the Board of Directors,

P. LAFRANCE,
 Manager,
 QUEBEC, 26th March, 1900.

Union Bank of Halifax.

INCORPORATED 1856.

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 Surplus 291,000

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 " St. East, Hull, P.Q.
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 Capital Paid-Up, .. 1,100,000.00
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 10 May..Tunisian (new) 26 " 9 a.m., 26 " 6 p.m.
 17 " ..Numidian... 2 June, 9 a.m. 2 June, 6 p.m.
 24 " ..Coruthian (new) 9 " 9 a.m., 9 " 6 p.m.
 31 " ..Parisian.....16 " 9 a.m., 16 " 6 p.m.
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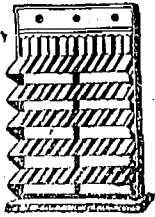
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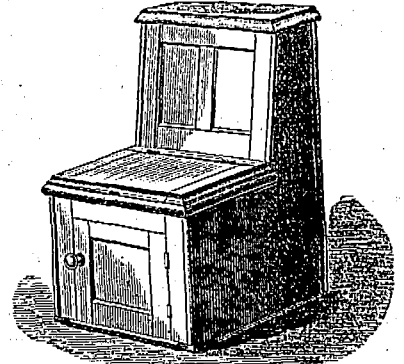
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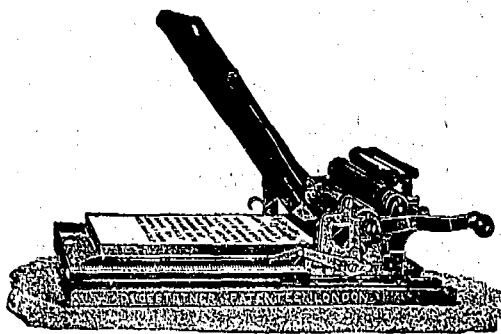
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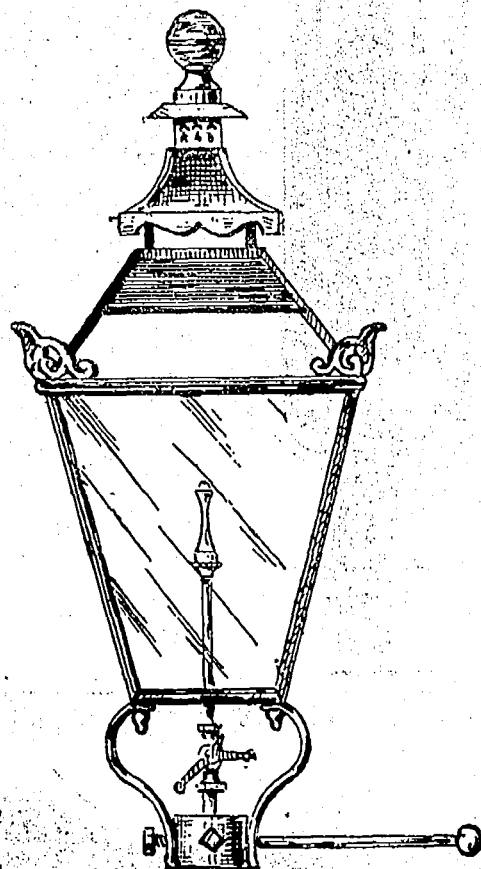
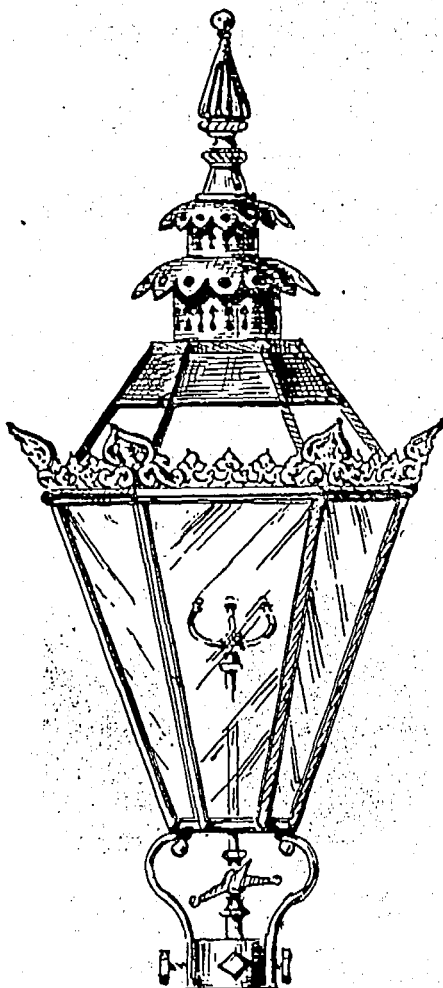
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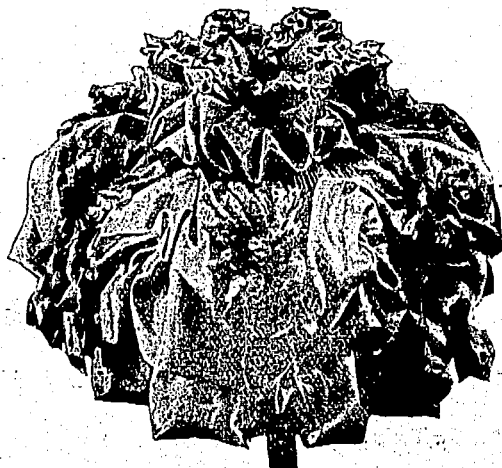
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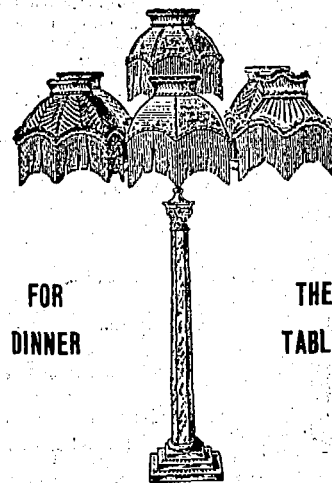
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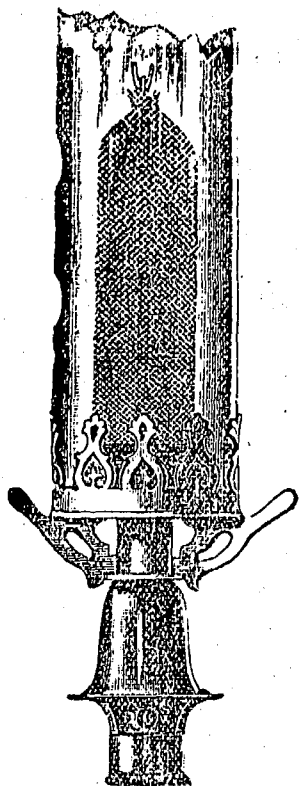
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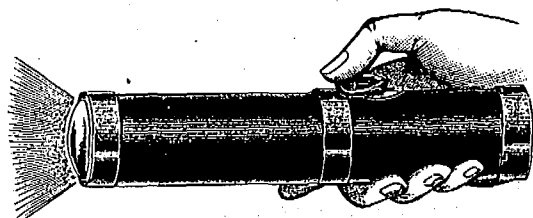
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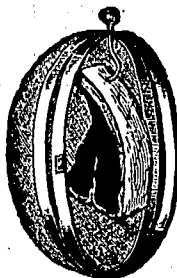
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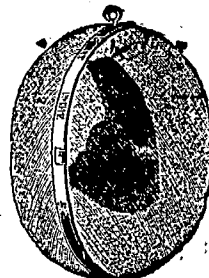
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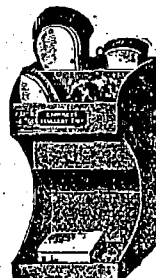
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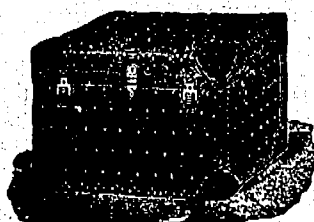
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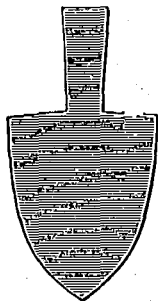
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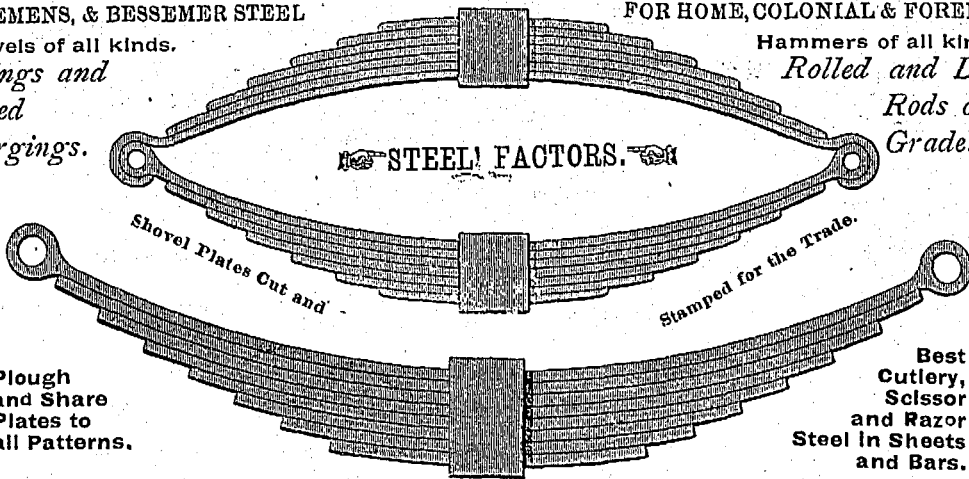
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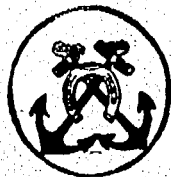
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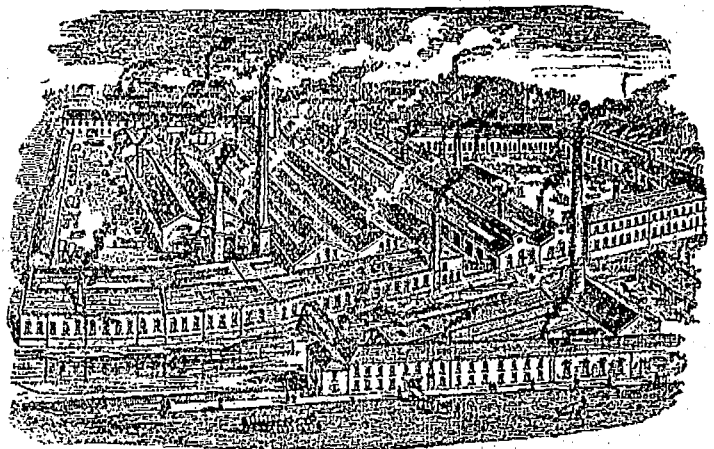
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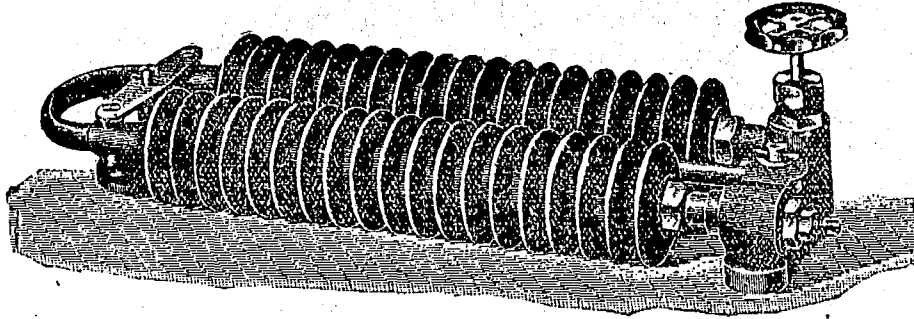
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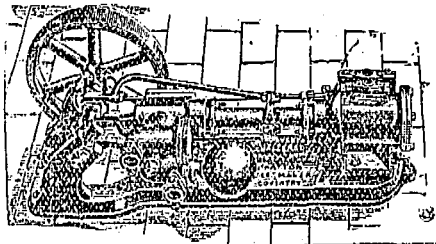


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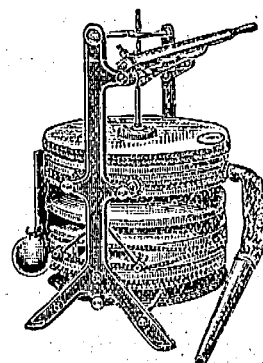
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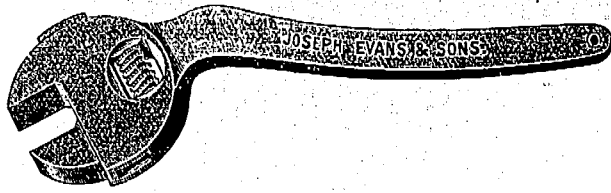
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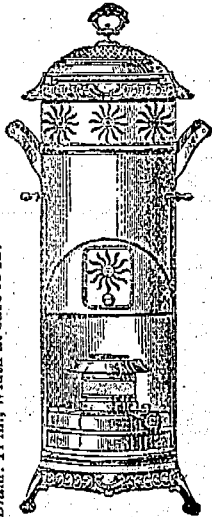
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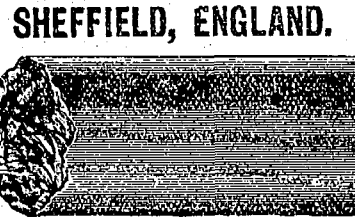
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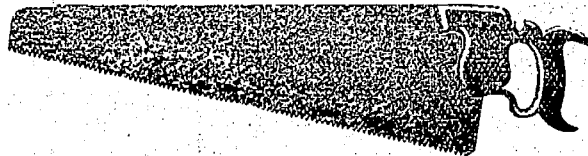
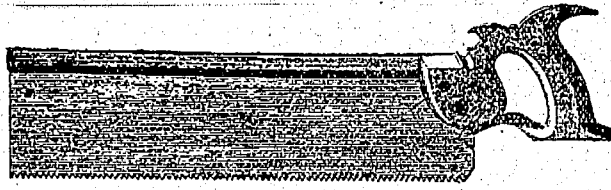


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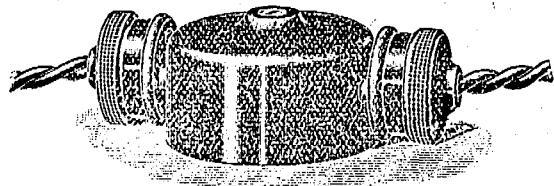
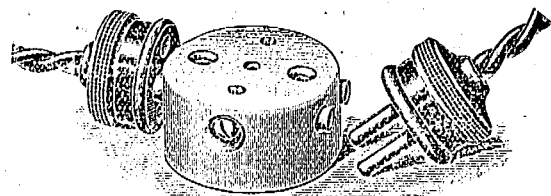
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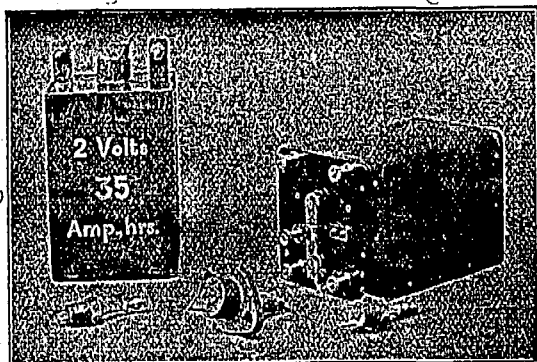


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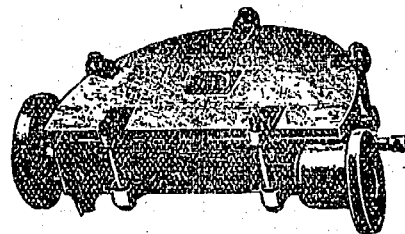
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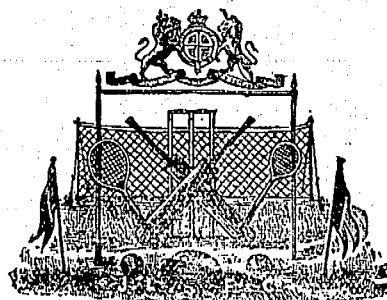
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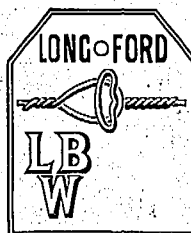
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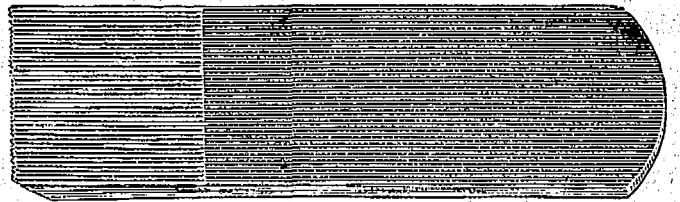
Woods' Patent Galvanized Steel Wire
Mattresses.

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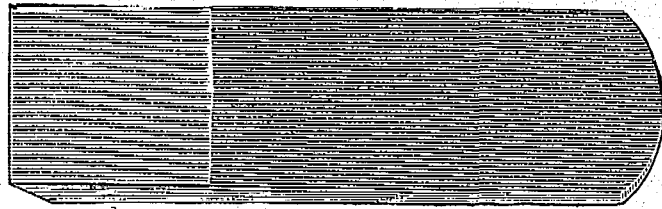
EXPORT OFFICE, 61 St. Mary Axe, London, E.C., Eng.

JOHN



No. 383. Common Tooth Plane Iron.

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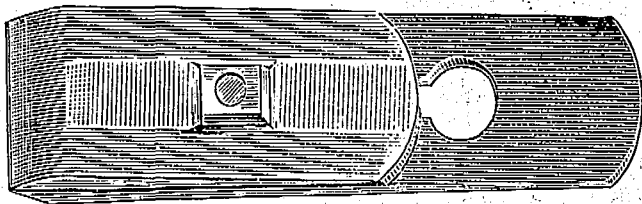


No. 380. Common Plane Iron, Square Nose.

& CO.



No. 1. Common Round Nose Plane Iron.



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SHEFFIELD,

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WALTER LATHAM and SON,

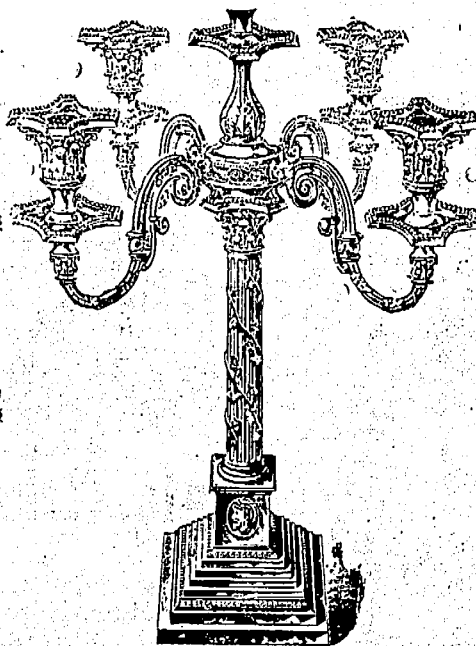
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CANDLESTICKS

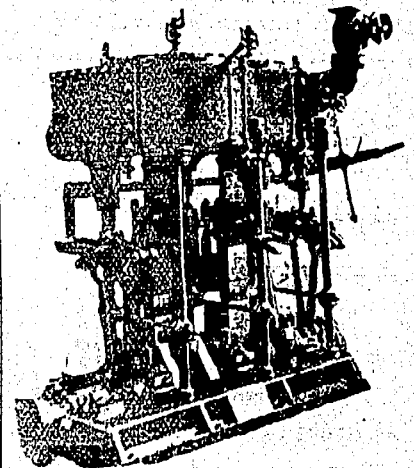
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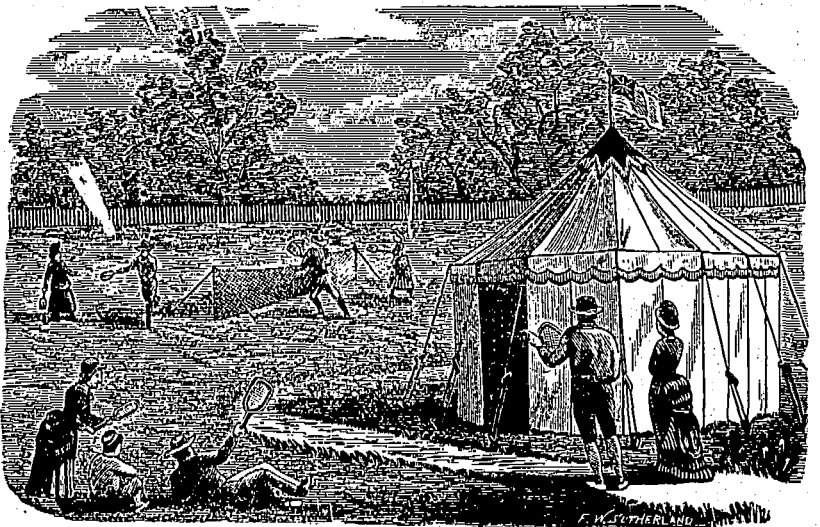
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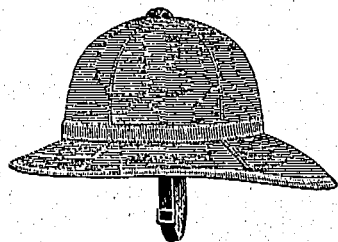
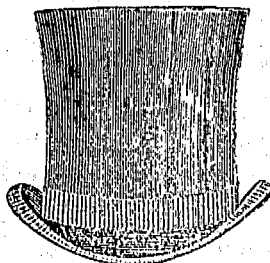
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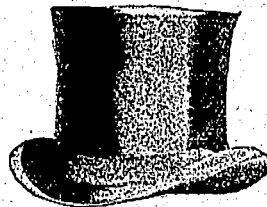
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Hats, Helmets, Caps, Etc.

Silk Hats, Hard Elastic and Soft Felt Hats
Helmets, Men's and Youths' Straw
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Cottonades, Tickings, Denims, Awnings, Shirtings, Flannelettes, Gingham, Zephyrs, Skirtings, Dress Goods, Lawns, Cotton Blankets, Angolas, Yarns, &c.

Wholesale, Trade only Supplied.

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

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

The best cure for Debility.

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Commercial Summary.

Merchants, Manufacturers and other business men should bear in mind that the "Journal of Commerce" will not accept advertisements through any agents not specially in its employ. Its circulation—extending to all parts of the Dominion—renders it the best advertising medium in Canada—equal to all others combined, while its rates do not include heavy commissions.

—The Quebec civic finance committee recently voted \$300,000 toward the Quebec bridge.

—Ten per cent. advance in wages has been voluntarily tendered the conductors and motormen on some of the Cataract Power Company's electric lines in and near Hamilton.

—At the annual meeting of shareholders of the Auer Incandescent Light Manufacturing Company held in this city, on the 18th inst., the old board of directors was elected.

—Navigation on the upper lakes opens on the 28th inst., when a Northern Navigation Company's steamer will leave Collingwood, Ont., Menford, and Owen Sound for Sault Ste. Marie and intermediate ports.

—A Pittsburg dispatch announces that the Pittsburg Coal Company, the Westmoreland, and other bituminous coal producing concerns in that city have been asked to submit bids on the shipments of a large tonnage of bituminous coal to Canada. The Consumers' Gas Company, Toronto, has requested a price on 52,000 tons of Westmoreland, or Pennsylvania lump gas coal, to be delivered at the rate of 4,000 tons a month beginning May 1, and extending to Sept. 30, and after that shipments be made at the rate of 6,000 tons a month to March, 1901.



"Jardine"

TIRE UPSETTERS WILL UPSET TIRES

Some machines sold as Upsetters will not. Perhaps you make as much money on the sale of a useless upsetter as on a good one, but your customer does not. He don't want a machine because it is called an upsetter. He wants a machine to upset tires. Sell him one of ours.

It Pays to Sell the Best Tools.

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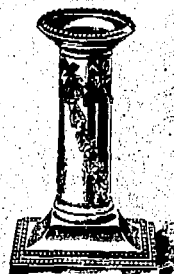
MANUFACTURERS OF

.. SOLID SILVER GOODS ..

OF EVERY DESCRIPTION.



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**Best Electro-Plate only,
Spoons and Forks, &c.**

Re productions of Old English Silver a Specialty.

Established
1824.Established
1824.

NEEDHAM'S PASTE.

"THE FAVORITE METAL POLISH"

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

MANUFACTURERS :

JOSEPH PICKERING & SONS

Albyn Works, SHEFFIELD, Eng

—The Bank of Montreal has declared its usual half-yearly dividend of 5 per cent.

Mr. J. G. Thompson, manager for Canada of the Lancashire Insurance Co., has placed Mr. Alex. Stewart in charge of the branch in this city. Mr. Stewart was for some years with the Guardian and promises to be an acquisition to the Lancashire.

—We recorded some time ago that Mr. Kruger, long before the war, required life assurance companies doing business in the Transvaal to issue policies free of war risk. He knew what was coming. It turns out that the Dutch life assurance companies fell into the Kruger trap. They are now growling furiously at having so many claims owing to the war. The Review pokes fun at the Dutchmen for being so easily taken in by Mr. Kruger. They are advised "to hold their tongues, pay up, and look cheerful," as the companies of other nations are doing.

—A cheeky fellow has asked for a gift of a section of Mount Royal Park, on which to erect residences. His request will meet the treatment it deserves. The City Council only gives away Montreal's property to rich corporations. So says the "Gazette." "Cheeky fellow is not so unreasonable after all. He asks for part of the park and shows that his owning it would bring in a large revenue to the city from taxes. The proposal he satirises, is, to make a free gift of an enormous area of the park to those who now hold very extensive lands on which no taxes are paid, lands which are kept out of the market in order to enhance values, and lands which are especially suitable for the purpose for which the area of Mount Royal Park land is asked for as a free gift.

Established 1820.

James Lyne Hancock, INDIA RUBBER MANUFACTURER.

Office & Warehouse: 266 GOSWELL ROAD.

Works: 55, 56, 57, 58, 59, 60, 61, MORELAND STREET CITY,
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Hoses,
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Sheet,
Pouches, Tobacco,
Washers,
Valves,
Packing,

Closet Covers,
(Ordinary and Patent),
Gas Bags,
Football Bladders,
Tyres,
Mats,
All Surgical goods
and Chemical
Articles.

—A Hamilton letter states that valuator's representing a wealthy syndicate of United States capitalists, who propose to take over and combine the principal stove manufacturing in Canada, are at work going over the buildings and plants of five Hamilton foundries. An American syndicate is behind the scheme, and Hamilton has been favored because of the local supply of pig iron and the cheap electric power. It is said there is over a million dollars for the scheme, and the deal may be made by July. The Hamilton concerns interested are the Gurney-Tilden company, Copp Bros., Burrow, Stewart & Milne, Bowes-Jamieson company and the D. Moore company. Out of Hamilton there are five others interested—McClary, of London; Buck, of Brantford; Clare Bros., of Preston; James Stewart, of Woodstock, and the Smart company, of Brockville.

—Mr. A. Nuller, of Winchenden, Mass., has been appointed Manager of the Manoir Richelieu, the hotel the company is building at Murray Bay. He was formerly in charge of the Algonquin Hotel, St. Andrew's, N.B.

—During this month 227 persons have left Detroit and its environs to settle in Manitoba and the North West. It is expected that 6,000 settlers from Michigan will move into the North West Provinces before summer.

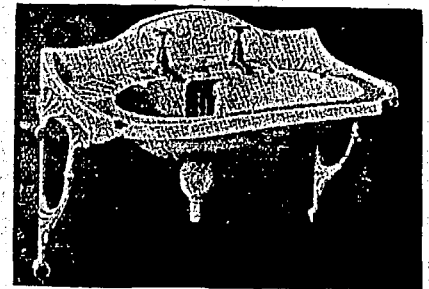
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Engineers and
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Fine Varnish & Japan
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BRICK.

YOUR
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is well spent if you buy Milton Bricks.
They are the highest grade of Can-
adian Brick. Our Buff Brick may be
seen in the new Foley Block.

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Varnish Manufacturers,

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

Works and Stores: SOUTHALL, MIDDLESEX.

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

Varnishes for House Painters and Decorators.

Varnishes for Yacht and Boat Builders.

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

Wood Stains to imitate all kinds of Wood.

—Destructive bush fires have been raging along the line of the Manitoba and South Eastern road, some eighty miles from Winnipeg. It is feared loss of life has resulted.

—The wheat crops of the world for the past five years are given as follows: 1895, 2,546,494,000 bushels; 1896, 2,488,349,000 do.; 1897, 2,233,637,000 do.; 1898, 2,921,045,000 do.; 1899, 2,725,407,000 do.

—The self-propelling wagon is now being heard of from all quarters. The Motor Cycle Company, with an authorized capital of \$15,000,000, divided into \$3,000,000 7 per cent. preferred and \$12,000,000 common stock, has just been incorporated under the laws of the State of Virginia, U.S.

—The demand in Germany for finished iron and steel products is, according to recent advices, daily increasing. Raw material is very scarce and it will be impossible for rolling mills not controlling their own supply of coal and pig iron to hold out much longer. Some mills are already handicapped through the irregular delivery of these products.

—The attempt to blow up the Welland Canal lock at Thorold, Ont., on the night of the 21st inst., has given rise to conjectures of a plot by an organized gang who decided on this interference with traffic as their first move. As no real good would be thus served, this attempt at destruction may safely be placed in the same category with attempts at the lives of prominent individuals, which seem to occasionally emanate from disordered minds. The culprits in this instance will be given the treatment best calculated to effect cures in such cases.

—A Quebec dispatch states that the provisional contracts for the construction of the Quebec bridge, have been formally ratified by the company. The contract with Messrs. Wm. Davis & Sons, of Cardinal, Ont., for the masonry calls for four pillars and two anchorages. The main span will be at least 1,600 feet wide, and will rise to 150 feet above the water-level. Work will be begun in June. The contract for the superstructure with the Phoenix Iron Company of Phoenixville, Pa., calls for the construction of a cantilever bridge. It is provided that if the price of steel falls the Quebec Bridge Company will have the advantage.

—The Cornwall canal opened for navigation on the 23rd.

FRANCIS BAGLEY,

....MANUFACTURER OF

Ribbons, Belts, Hat Bands, Ties, Etc.

EARL'S COURT,

Agent in TORONTO & MONTREAL, COVENTRY, Eng.

F. A. TURNER.

McArthur, Corneille & Co.

310 to 316 St. Paul Street

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Manufacturers and Importers of

White Lead, Colors,

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Oils, Chemicals, Dyestuffs,

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BERLIN ANALINE CO.,

Berlin, Germany.

Manufacturers of Aniline, Colors and other Coal Tar Products.

THE NEW COVENTRY CYCLES,

Specially made for the Trade.

NO EQUAL FOR PRICES.

Send for lists.

THE

NEW COVENTRY CYCLE CO.,

MOOR ST., EARLSDON,

COVENTRY, ENG.

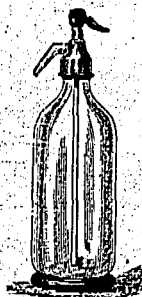
CABLE ADDRESS: "EUGSTER," LONDON.

THE BRITISH SYPHON MANUFACTURING CO.,
SOLE MAKERS OF THE

"Standard English Syphon."

Aerated Water Manufacturers should write for our

SAMPLES & PRICES.



Offices and Warehouse:

2 GRESHAM BUILDINGS,

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The "FLUX" Fountain Pens.

TRADE MARK.

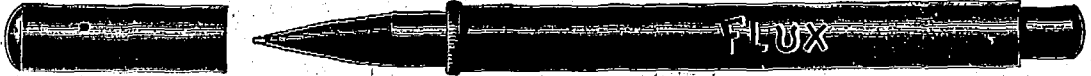
Made of the best Para Rubber, nicely finished, while the Pen is solid Gold, 14 and 18 carat fine, respectively, and being Iridium pointed it can be used on smooth or rough writing paper with equal ease and comfort. There is no scratching and spurting, so common with cheap fountain Pens.



Plain Cases or chased in various elegant patterns, also chased and gold mounted. Prices, 5/4, 5/6, 8/6, 10/6 and 13/6 each.

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

THE CHEAPEST PEN FOR UNIVERSAL USE.



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

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

—The Bank of Hamilton has just opened a branch at Dundas.

—From Walkerville, Ont., we learn that the Walkerville, Match Company, Limited, has been incorporated, with a capital stock of \$100,000. Among the directors are Messrs. Chas. Baxter, Windsor, Ont., and H. D. Metcalfe, Montreal. The company have begun operations with 160 hands.

—A St. John's, Nfld., dispatch states that the last three ships of the sealing fleet have arrived at that port—the Diana, with 11,000 seals; the Nimrod, with 4,000, and the Kite with 500. The latter two are the only ones of the entire fleet that have not paid expenses. On the whole the fishery has been unusually successful.

—A special from Port Arthur, Ont., refers in glowing terms to the prospects in that district. Large numbers of settlers are arriving daily, mostly from the U.S., and with few exceptions bring considerable effects and seem liberally provided with money. The only cause for complaint seems to arise from the Government not providing temporary shelter for these people but leave such to individual and private aid.

—The United States Postoffice Department have issued the two-cent denomination of postage stamps in small bound books of 12, 24, and 48 stamps each, and of postage value 24, 48 and 96 cents, respectively. They are sold at an advance of one cent on the stamp value of each book to cover the cost of manufacture. The pages are of six stamps each interleaved with paraffined paper, to prevent premature adhesion making a book of convenient size to carry in the pocket or pocketbook.

—Canadian capital is gradually extending its sphere of usefulness. A Niagara Falls, N.Y., dispatch states that there are encouraging indications that a large scale factory will be erected there, and that Canadian capitalists will be the chief promoters. The buildings will extend over five acres of ground. Mr. John Milne, of the firm of Burrow, Stewart and Milne of Hamilton, and J. P. Steedman, manager of the Gurney Scale Company, of the same city, are interested in the enterprise and have been in the city looking over the ground.

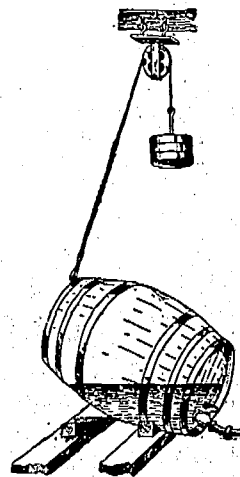
—The Halifax Electric Tram Co. received \$4,221 more in January and February last than in same months in 1899. At the recent annual meeting the following were elected directors: Hon. D. McKeen, J. C. Payzant, W. B. Ross, B. F. Pearson, A. Haley, F. Paul, A. Kingman.

—Massachusetts has now a Bill authorizing companies to do health insurance business.

THE "CHAMPION" Automatic Tilt

FOR BEERS, SPIRITS AND WINES.

(Under Royal Letters Patent, No. 6876.)



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

INDISPENSABLE to PUBLICANS and the TRADE.

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

The AUTOMATIC TILT moves imperceptibly with the regularity of clockwork, the eccentric sheave performing the duty of tilting and retaining in position.

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

N.B.—The increased quantity of bright beer that can be drawn off by using this AUTOMATIC TILT soon saves its cost.

Indispensable to Brewers, Publicans and Bottlers.

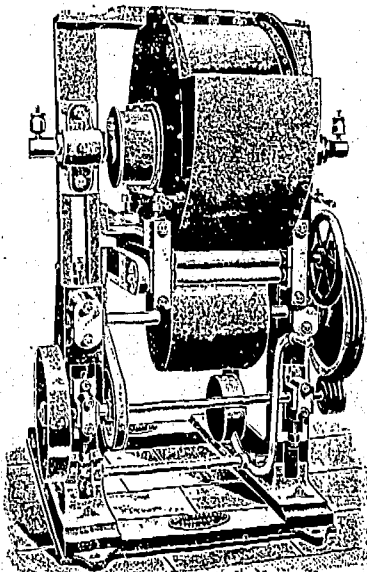
PRICE - 30s. - COMPLETE.

PATENTEE AND MANUFACTURER

J. WALTON,
176 Shaftesbury Avenue
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DAVID ASHTON & CO.

SPECIALITY:—
File and Saw Manufacturing Machinery.

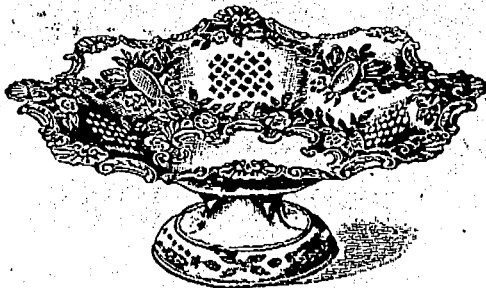


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AZTEC WORKS, NEEPSSEND,

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ALLAN GREEN

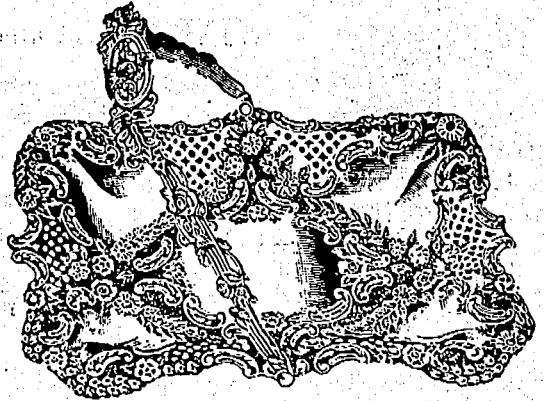


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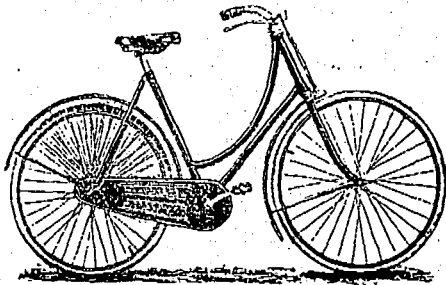
Table and Pocket Cutlery, etc., etc.

ALBERT WORKS, 28 Cambridge Street, Sheffield, England.



MACKLIN CYCLES.

The best in the Market,
Only the HIGHEST GRADES.



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MACKLIN & SON,
GOSFORD ST., COVENTRY, England.

—Several prominent business men of Woodstock, Ont., are reported to be agitated over the adoption of a very large undertaking either by the town or a private company. They wish to secure the erection of a large power plant to supply the street railway, waterworks and private consumers with electrical energy and to heat the business portion of the town with steam, establish large public baths, a cold storage house and other needed improvements and new industries in the town. The proposition is to unite the gas, electric light and waterworks plants, so far as steam and power are concerned, by erecting a large power plant near the centre of the town, from which the water power, electric light, etc., could be controlled.

—The Governor of New Jersey has signed the anti-coinsurance bill passed by the Legislature of that State, which reads: Section 1. It shall be unlawful for any fire insurance company doing business in this State to issue any policy or contract of insurance covering property in this State which shall contain any clause or provision requiring the assured to take out or maintain a larger amount of insurance than that expressed in such policy, nor in any way providing that the assured shall be liable as co-insurer with the company issuing the policy for any part of the loss or damage which may be caused by fire or lightning to the property described in such policy, and any such clause or provision shall be null and void and of no effect; provided, that it may be optional with the assured to accept a policy or contract of insurance containing a co-insurance clause or provision when a reduction in the rate for insurance on the property described in such policy is the consideration named in such clause, and when so accepted the co-insurance clause or provision shall be binding on the assured.

—The distress in Indian is reported as assuming greater proportions, no less than 5,500,000 persons now seeking relief. While aid is being freely sought throughout this continent and generously given, such a great number as the above overshadows ordinary attempts at succor. 'Tis the wrong kind of a banquet for the closing century.

—The "Insurance Press" says: "The fire insurance inspector nowadays is necessarily a mechanical and an electrical engineer, a steam engineer, or an expert on building construction, and a man of sound common sense." If our contemporary had said such officials, "ought to be," etc., etc., it would have been nearer the truth.

—A Winnipeg letter tells of the absorption of the Central Canada Fire Insurance Company by the Manitoba Assurance Company.

—Dr. Daniel has been elected Mayor of St. John, N.B., after a sharp contest on political lines.

CARBONIC ACID GAS

Produced by Fermenting Worts, and at Present Wasted.

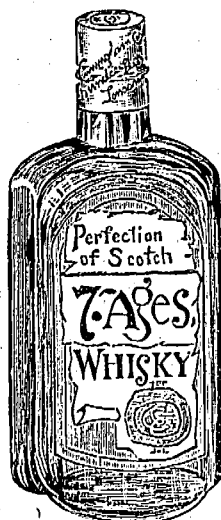
THERE IS A VERY LARGE AND RAPIDLY GROWING DEMAND FOR THIS GAS AT
REMUNERATIVE PRICES.

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

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

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

CUNINGHAM, COVENEY & CO.,



WINE &
SPIRIT
BROKERS.

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

W. NEAL,

OXFORD HOUSE, CHAPEL FIELDS,
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All kinds of Gold Watch Cases
in 9ct. and 18ct.

ESTABLISHED 1860

Rio Works, Howard Street,
SHEFFIELD, England.

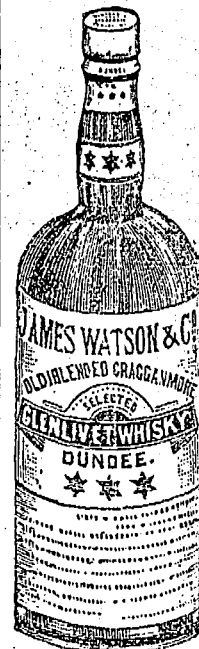
Joseph Rodgers & Co

MANUFACTURERS OF

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

ELECTRO & PLATED GOODS.

RE-PLATING & RE-BLADING.



A Safer Drink has
never yet been
brewed than

Watson's
Dundee
Whisky

Undoubtedly the
Finest Imported.

Henry J.
Chard & Co.

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HOSPITAL ST.,
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Cable Address:
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Patents, Designs & Trade Marks.

ADVICE AND FULL PARTICULARS FROM

REGINALD W. BARKER

PATENT AGENT,

56 LUDGATE HILL, LONDON. - ENGLAND.

—The Springfield "Republican" says the men of Lexington and Concord who fought in the revolutionary war in 1775 were the counterparts of the Boers of to-day. We wonder what the descendants of those men think of their forefathers being regarded as semi-savages? Our pro-Boer contemporary seems to have got the white citizens of Lexington and Concord mixed up with the Indians, who were the true counterparts of the Boers, and whose struggle to retain their lands and their freedom met with small respect from Americans.

—A line is projected to run from Quebec west about 440 miles, via Lorette, St. Bazille, St. Alban, St. Tite, Rapide de l'Original Riviers, Joseph & Mattawa to the mouth of French River on the Georgian Bay. When the Quebec bridge over the St. Lawrence is built, the line will connect with the Quebec Central and with the Boston and Maine system, and thus reach Portland and Boston. It is also proposed to furnish an eastern outlet for the Canadian Northern, now being built through Minnesota and Manitoba. The Quebec Board of Trade has passed a series of resolutions in support of this enterprise and commending it to the favourable consideration of the Federal Government for assistance.

—The Ontario Government have concluded negotiations with two large pulp companies for the manufacture of pulp and paper in New Ontario. The carrying out of these will mean the establishment of two more large mills, one at the mouth of the Nipigon River, in Thundery Bay district, and one at Mattawa, in Nipissing. The western concession, the Nipigon Pulp, Paper & Manufacturing Company, is a revival of a concession granted in 1895 which lapsed. The principal parties to the agreement are Messrs. John Flett, Toronto, merchant; James Whalen, Port Arthur, lumberman; Waldner, an American pulp capitalist, and N. W. Rowell, Toronto. They will have the right to cut pulp on the Nipigon River and its tributaries, and the right to reserve 40 square miles. The other, the Blanch River Pulp & Paper Company, in which the New York World is said to be interested, will operate on the Blanch River and its tributaries. Mr. Elliott W. Langley, of Toronto, is one of the directors. Each company will develop water-power and each agreement extends for 21 years. They both agree to spend \$250,000 within three years in the erection of a mill, and to employ at least 200 men.

—There are gradually accumulating subtle distinctions as to what constitutes an accident. It does not appear to be an "accident" if a man, working with a blistered hand, gets red lead and grease into his system, thereby suffering a serious injury. On the other hand, a man full of gout who receives a shock from a mis-hit by a fellow workman, who hit, not the man, but the wrong portion of the tool that he held, suffers from an accident. It seems that the jar brought out the gout from which the man was a sufferer,—says the London Insurance Spectator. There are sufferers from that disease in this city who would give a good sum of money for a "jar" that would bring out the gout.

—Mr. E. F. Beddall, New York, manager of the Royal Insurance Co., has resigned to become President of the Queen. His successor is Mr. Cecil F. Shallcross, who was in charge of the Calcutta office of the Royal.

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

The J. C. McLaren Belting Co.

FACTORY:

MONTREAL. TORONTO. VANCOUVER.

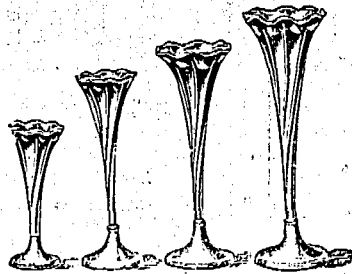
DISTINCTIVE QUALITIES

—OF—

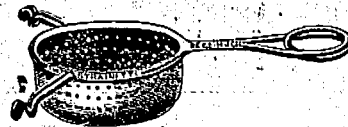
North Star, Crescent
and Pearl Batting.

Purity, Brightness, Loftiness.

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



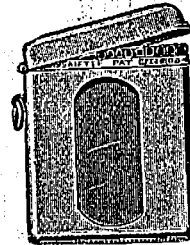
S. E. Breakspear
 Manufacturing Jeweller
 AND Silversmith,
 38 St. John's Lane, - - CLERKENWELL,
 LONDON, E.C.; ENGLAND.



The "STRAINETTE"
 Registered TEA STRAINER.
 Fits Cups or Glasses.
 Nickel Silver..... 5s. per doz.
 E.P.N.S. Gilt ins'g. 3s. "
 Hall-Marked Silver,
 Gilt inside..... 7s. 6d. each
 No. 1. N^o. 18 1/2" r. 8s. p. doz.
 " 1s. " "
 Bright, Gilt in. 12s. 6d. "
 No. 2. Electro-Plate on
 N^o. 18 1/2" r. Gilt in. 2s. each
 No. 2. Hall-M^o. d 8 1/2" r.
 Gilt inside..... 7s. 6d. "
 No. 3. Electro-Plate on
 N^o. 18 1/2" r. Gilt in. 2s. 9d. "
 No. 3. Hall-M^o. d 8 1/2" r.
 Gilt inside..... 5s. 9d. "



All above are size of large tea spoons.



The "SAIFTEE"
 (H. J. Cooper's Patent.)

Made to take Ordinary Wooden Safety matches.
 The Striker can be instantly replenished by insert-
 ing one of the sides of a common match box in the
 groove which will be found on opening the box.
 Electro-Plate on N^o. 1 Silver..... 1s. 8d. each
 Hall-Marked Silver, Gilt inside..... 8s. 6d. "
 Illustrated Price Lists of above and all kinds of
 Watches, Jewellery, etc., free.

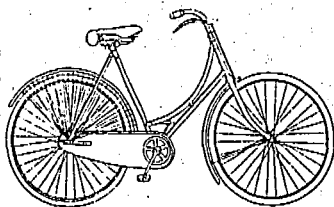
H. J. COOPER & Co., Ltd., 22 & 23, Tavistock Inn, Holborn Circus,
 LONDON, E. C., Eng.

—The cotton mills erected last year in the Southern States and those being built will enlarge the productive capacity by 45 per cent. The domestic consumption has not increased to an equal extent, nor have the exports of cotton goods, the prospects therefore are that the development of production will lead to a serious collapse of this industry.

—F. Gourdien & Freres, leather merchants, Quebec, have assigned. Assets, \$84,537, including factory and contents, valued at \$25,000, and which are mortgaged for \$15,000; stock-in-trade, valued at \$35,000, upon which the Banque Nationale holds collateral security for \$33,000. The principal creditors belong to Quebec, except Weil & Bros., New York, who are creditors for \$4,484.—P. Isaie Boivin, Fils & Cie., boot and shoe dealers, Quebec, have also assigned. Assets, \$4,200, and liabilities, \$8,163. The principal creditors are local firms, save Thompson Shoe Company, Montreal, \$598; and Jas. Robinson, \$482.

—The Ottawa and New York Railway is making arrangements to move its car and mechanical shops from Santa Clara, N.Y., to Ottawa, at the latter part of July or early in August, says a dispatch from the latter city. Negotiations are going on to obtain a site for a location and it is expected that one will be purchased very shortly. A large building will then be erected according to the plans which have been prepared and the plant installed. About 125 hands, will be employed in this department. The first locomotive brought by the company from the American side is of a somewhat unique pattern and is said to be the first double-stack engine ever used in Canada. The two small smokestacks which take the place of a large one increase the draught, thus causing a great degree of heat and producing more steam. The locomotive is not a heavy one, but is calculated to run at a rapid speed. It will be pressed into service immediately on the Ottawa and Cornwall division of the line.

AGENTS



On the
 Look Out
 For
 Business

....Should drop a line to....

THE COVENTRY WHEEL CO., LTD.
 COVENTRY, ENGL. (Only address).
 Makers of the celebrated
 "Coventry Wheel" and "Maxim" Cycles.

Established 1842.

Thomas Otley & Sons,

Manufacturers of all kinds of

Electro-Plated, Nickel Silver,

and Britannia Metal Goods.

Meadow Works,

SHEFFIELD, ENGLAND.

FINE ART METAL PLAQUES.

* ENGLISH MAKE !! *

Imitation Dresden China a wonderful reproduction, 11 inches in diameter printed in 18 colors and enamelled, patent invisible ring attachment for hanging, superseding wire frames, packed 1 pair in a parcel & gross in a Case—Free case, Free London, 2 1/2% Cash, equal to any line in the market at double the price.



Sample mailed on receipt of 1s. 3d. to cover postage and package. Price per gross 55s. THIS IS A GOOD THING. New price list mailed free to Wholesale Houses.

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

The Novelty Inventors. Cables, "Reminders," London, A. B. C. Code used.

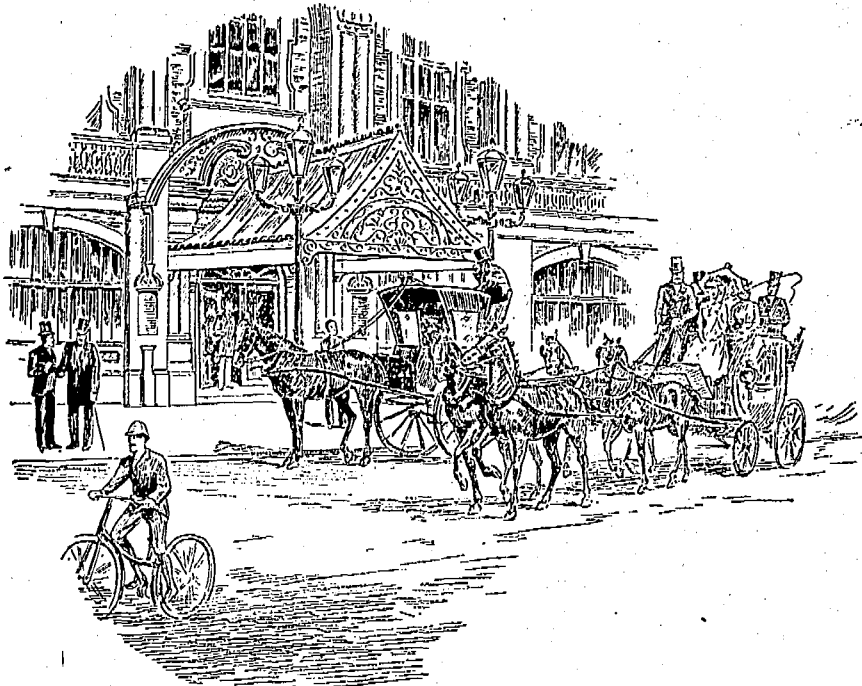
Payments against documents or through shipper. See our November, December and January advs. in this Journal.

SPECIALITY: ENGLISH GOODS.

THE ROYAL PALACE HOTEL,

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

..THE FINEST POSITION IN LONDON..



THE ROYAL PALACE HOTEL, KENSINGTON, W.

Table d'Hôte Dinner (separate tables) open to Non Residents, 6 p.m. to 8.30 p.m. Exceptional Cuisine (French), Lobbies, Elevators, Electric Light throughout. Recherché Dinners à la carte.

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

Thos. B. Cumpston & Son

LINEN,

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

Reg. Telegraphic Address:
"CUMPSTON, LEEDS."

—MANUFACTURERS OF—

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

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

Cable address: "3cent Fountains" London

R. R. PATTISON & Co.,

..IMPORTERS OF..

FOREIGN FANCY GOODS.

and Factors of English Toys
OF EVERY DESCRIPTION.

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

Bone Goods with Sea Side Views.

ORDERS for Printing entrusted to
the Canadian Journal of Commerce
will receive every care and attention.

—Carters in the employ of the Dominion Transport Company, the Hendrie Cartage Company, and the Shedden Cartage Company, Toronto, to the number of over two hundred went on strike the beginning of the present week. They have been requesting pay for overtime, but the companies contend that such recognition would encourage loitering.

—The city of Stratford, Ont., has been granted authority to guarantee a mortgage of \$30,000, to aid Mr. George McLagan, a furniture manufacturer of that city, in rebuilding his factory, which was recently destroyed by fire. Assent has also been given to an application from the Town of Strathroy to legalize a bonus of \$6,500 granted to the Paine Upholstering Company, respecting which doubts have arisen.—A by-law of the town of Warton, granting a bonus of \$800 a year for six years to the Warton Sugar Manufacturing Co., has received validation. By the by-law the company is also granted exemption from taxes for ten years, and a site for their factory to cost \$400.

—The enormous plant in use by the C.P.R., is shown by the following return dated 31st Dec last, of the engines and cars owned: Locomotives, 690; first and second class passenger cars, baggage cars, and colonist sleeping cars, 627; first-class sleeping and dining cars, 113; parlor cars, official and paymaster's cars, 33; freight and cattle cars (all kinds), 19,005; conductors' vans, 362; board, tool and auxiliary cars and steam shovels, 682. The company also owns the following vessels: Ocean steamships—Empress of China, Empress of Japan, Empress of India, Athenian, Tartar; lake steamers—Alberta, Athabasca, Manitoba; ferry steamers, Ontario, Michigan; river steamers, Ogilvie, Hamlin, McConnell, Schwatka, Dalton, Walsh, Dawson, Kootenay, Rossland, Lytton, Kokanee, Slocan, Illicilliwaet, Aberdeen, Trail, Nelson, Moyie, Minto, Wm. Hunter; tugs, Columbia, Sandon, Ymir.

—Laury & Son, Hamilton, have received an order to supply 250,000 pounds of meat to the Indian Department.

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

Robert Millar,
Engineer and
Mechanician,
44, LANCASTER STREET,
BOROUGH ROAD,
LONDON, S. E.,
England.

LOOM=Y=NOOS

(REG'D TRADE MARK.)

PRISMS

.....MAKE.....

Dark Rooms Light as Day.

SAVE GAS BILLS—IMPROVE HEALTH.

WEBSTER BROS. & PARKES,

228 St. James Street, MONTREAL, Que.

—The proprietors of the Perth, Ont., woollen mills, recently introduced, as an addition to their business, the manufacture of felt. The new industry gives promise of speedy growth and already employs many hands.

—At Everett, Ont., Mrs. Ellen I. Hartley, general store, has assigned to R. G. Hector,—Arthur Leaney & Co., grocers, Port Arthur, are offering to compromise at 63 cents in the dollar.—H. H. McDonald, tailor, Teeswater, has assigned to J. Farquharson.

—As a result of a recent meeting in Chicago between President Shaughnessy and Vice-President McNicoll, of the Canadian Pacific, and officials of the Alton, Santa Fe, Illinois Central and Northern Pacific, the Canadian Pacific road will on May 1 stop paying commissions on passenger business. Differences over the question of paying commissions have at times threatened to involve all the trans-continental roads in a rate war.

—The Ontario Government will propose that the following subsidies be granted for railway construction: Toronto, Lindsay & Pembroke Railway, for 36 miles, from a point 15 miles east of Bancroft to Golden Lake, Renfrew County, \$3,000 a mile; for the Central Counties Railway, seven miles, from Rockland to Clarence Creek, \$1,200 per mile; Central Ontario Railway, from Bancroft to a point on the Canada Atlantic between Madawaska and Whitney, 49 miles, \$3,000 per mile, not to exceed \$120,000 in all; for the extension of the Parry Sound Railway, which now ends at Parry Harbor, into the town of Parry Sound, five miles, \$15,000 in all. The grant of \$50,000 to the Ottawa inter-provincial bridge at Nepean Point was given in 1895 subject to the condition that Quebec province should give a like amount. This proviso is abrogated, provided it can be shown that \$800,000 have been spent on the bridge. The land grant to the Algoma Central Railway is understood to be 7,400 acres per mile of the 200 miles of railway. In return for this concession the promoters agree to bring 1,000 settlers a year for ten years into the district; to provide special railway rates for settlers; to build and operate a fleet of steel steamers on the upper lakes; beginning with four this year, for the purpose of carrying ore; to build large reduction works, a sulphide paper mill, and to double the capacity of their pulp mills. They have also to buy the pine on the lands conceded at the same rate as the timber sells at auction at the time. Should the company fail to carry out any of these conditions the land grant all reverts to the Crown.

—The following were among enquiries relating to Canadian trade received at the Canadian Government offices in London during the week ending 6th April:—A firm of carriage builders, who purpose sending a representative to Canada this year, make enquiry respecting the opening that exists for their goods in the Dominion.—An English firm in Boulogne, who are making arrangements for the sale in France of Canadian hams, bacon, and cheese, ask to be placed in communication with exporters prepared to consign direct for sale on commission or otherwise.—An Irish merchant wishes to be placed in communication with Canadian manufacturers of shop fittings such as mahogany counter cases for displaying cigars, cigarettes, and other goods.—A Glasgow firm desire to be placed in communication with Canadian manufacturers of wooden rings for sieves.—A firm of paper makers' agents desirous of bringing Canadian papers more prominently before English consumers, ask to be placed in communication with mill-owners in the Dominion.—The following enquiries have been made by Mr. H. Watson, Canadian section Imperial Institute, who invites replies from Canada: An importing and manufacturing company asks for names of Canadian shippers of cattle bones, hoofs, horns, hair, etc. Regular shipments would be purchased.—A firm of fancy paper merchants wishes to obtain supplies of pulp boards suitable for cardboard boxes and would like to hear from Canadian makers, who can fill orders.—A firm of merchants in Boulogne-sur-mer, wishes to be placed in communication with Canadian shippers of hams, bacon, cheese. They report room for development in the sale of these articles and would receive consignments on commission or purchase outright.—Another enquiry comes from the west of England for names of Canadian producers of wood flour.

FRIDAY, APRIL 27TH, 1900.

PROSPERITY IN LEAMINGTON.

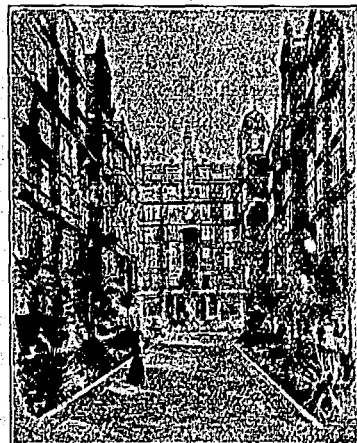
Our Leamington, Ont., correspondent writes:—This town goes forward by leaps and bounds. New business places are being opened up and new dwellings added in the endeavor to keep pace with the demand, which far exceeds the supply. The new McSween Block is fast approaching completion. Parties are waiting to move in. The centre store will be occupied by E. J. Batchelor, dry goods and millinery. The Wagner, Fenton Tobacco Co. are having erected a new factory to be occupied in May. It is 100 x 50 feet, two stories in height. They are doing a large business and expect, when once in their new quarters, to more than double their output. The Canada Ladders Company's building is approaching completion, most of the machinery being in the building and their travellers have started on the road. They expect to employ from 12 to 20 hands at the start. The number of buildings projected for this year, to date, far exceeds the total for last year. The County House of Refuge, to be erected here shortly, will give employment to a large number, while the forty or fifty dwellings planned, will make work for many carpenters, masons, etc. Tobacco culture has taken a strong hold in this vicinity and a large acreage will again be planted. The Empire Tobacco Co. of Granby, Que., who have a large warehouse here, paid out for raw leaf last year over \$110,000. The peach crop will not be large in this district. Although the prospect is excellent for a good yield, many trees were killed two years ago and the crop for shipment will not be large. The firm of Richardson & Brown has dissolved partnership, the former retiring and Mr. Brown continuing with a partner, under the name and style of "J. A. Brown & Co." J. S. Greenhill, hardware, has taken into partnership John Conover, a former clerk. The firm will be known as "Greenhill & Conover." The printing and publishing business, known as the "Post Printing Co.," recently conducted and owned by Johnson & Wickwire, has also made a change, Wickwire having sold out to Mr. Roy Marcotte, recently on the staff of the Windsor "Record."

ST. ERMIN'S HOTEL

(NEAR HOUSES OF PARLIAMENT)

WESTMINSTER, S. W., ENG.

THE LARGEST & FINEST IN LONDON.

*Luxury and Home Comforts.**Unexcelled Cuisine.***Inclusive Terms; from 10/6 per day.**

TELEGRAPHIC ADDRESSES:

For Management, "UNPARALLELED," LONDON.

For Visitors, "ERMINITES," LONDON.

"Canada's Leading Company"

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

Canada Life Assurance Company, Head Office, Toronto.

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

THE STANDARD ASSURANCE CO. ESTABLISHED 1826. OF EDINBURGH.

HEAD OFFICE FOR CANADA, - MONTREAL.

Invested Funds, \$44,700,00
Investments in Canada, 14,150,00

[WORLD WIDE POLICIES.]

Thirteen months for revival of lapsed policies without medical certificate of five years' existence.
Loans advanced on mortgages and Debentures purchased. Agents wanted.

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



LANCASHIRE

INSURANCE CO. OF ENGLAND.

CAPITAL: THREE MILLIONS STERLING.

Canada Branch - - - - Head Office, Toronto

J. C. THOMPSON, Manager.

A. W. GILES, } Inspectors.
J. A. FRIGON, }

THE MANCHESTER FIRE ASSURANCE COMPANY.

Established 1824.

CAPITAL, - - \$10,000,000

Head Office, MANCHESTER, ENG. | Canadian Branch Head Office, - TORONTO.
JAS. BOOMER, Manager.

R. P. TEMPLETON, Assistant-Manager.

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

WANTED.

The Imperial Life Assurance Company of Canada desires to secure the services of two District Agents for Quebec, one for Eastern Ontario and one for Western Ontario; and is prepared to grant liberal contracts to energetic business producers, who must also be persons of influence and character. To the right parties an excellent opportunity is afforded of forming an influential and permanent connection.

Applications will be treated confidentially.

Apply to

F. G. COX,

Managing Director.

HEAD OFFICE, - - - - TORONTO, ONT.

FIRE. LIFE. MARINE.

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

ESTABLISHED 1865.

11 HOSPITAL STREET, *
MONTREAL.

Telephone Main 1277.

Insurance.

PHENIX ASSURANCE CO'Y

OF LONDON, ENG.

Established in 1781. Canadian Branch
Established in 1864.

No. 164 St. James St.

MONTREAL, P.Q.

PATERSON & SON

Agents for the Dominion

City Agents:

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

STORAGE

(FREE OR IN BOND)

FINLAYSON & GRANT,

CUSTOMS BROKERS,

418 to 417 St. Paul Street, Montreal

Bell Telephone Main 1808 P. O. Box 684.

R. WILSON-SMITH

FINANCIAL AGENT.

Government, Municipal and Railway securities bought and sold. First class securities suitable for Trust Funds always on hand. Trust Estates managed.

STANDARD LIFE CHAMBERS,

151 ST. JAMES STREET, MONTREAL.

THE

Trust & Loan Company of Canada

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

Capital Subscribed - \$7,500,000.00

Paid Up Capital - 1,581,666.00

Cash Reserve Fund - 870,375.00

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

Address, THE COMMISSIONER,

THE TRUST AND LOAN COMPANY OF CANADA,

26 St. James St., MONTREAL, QUE.

THE CANADIAN

Journal of Commerce.

MONTREAL, FRIDAY, APRIL 27TH, 1900.

THE BANK STATEMENT FOR MARCH.

The March bank statement shows changes in the main items to an extent unprecedented, both in those increased and those decreased. The total subscribed capital of all the banks was enlarged last month by \$1,500,000. The increase of circulation in March, 1899, of \$884,000 was regarded as very large, considering the height from which it sprang. This year, however, the increase last month was from \$41,699,231 to \$43,814,918, an advance of \$2,115,687, which is more like the autumnal increase for harvest purposes than the increase usual in the last month of winter. Since 1899 the banks have enlarged their circulation by \$5,405,000, and since 1890 by \$12,100,000. All this expansion has gone on quietly to meet the demand for money, whereas

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

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



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

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

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

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

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

47 ST. FRANCOIS XAVIER ST., MONTREAL.

Tel. Main 782.

such a movement in the States would have been accompanied by serious financial excitement.

Deposits of both classes are usually drawn down in March owing to the active demand for money at this season and the lessening inflow from sales of natural products. The deposits on demand declined from \$92,509,743 to \$91,852,305, a drop of \$657,438. In 1898 these current balances shrank 2½ millions in March, and 1½ millions in 1899. Withdrawals for seasonable purposes were heavier last month than in March, 1898 and 1899, it consequently follows that, as the net reduction was less this year than in the two preceding ones, the amount deposited to credit of current accounts during March must have been greater. The deposits payable after notice were reduced from \$92,509,743 to \$91,852,305, a decrease of \$657,438. This is more than in 1898 or 1899, as might have been expected when money is so

Mutual Reserve Fund Life Association

(INCORPORATED)

FREDERICK A. BURNHAM, PRESIDENT.
 Mutual Reserve Building, New York City.

EIGHTEENTH ANNUAL STATEMENT—Dec. 31, 1898

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

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

CASH AND INVESTED ASSETS.

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

BUSINESS RECEIVED AND IN FORCE.

Business written in 1898, Policies, 12,779 Ins., \$32,027,390
 Total Business in Force Dec. 31, 1898, " 102,379 " 269,169,321
 Total Death Losses paid by Mutual Reserve Fund Life Association since organization, over THIRTY-SEVEN MILLION DOLLARS.

EXCELLENT POSITIONS OPEN in its Agency Department in every Town, City and State, to experienced and successful business men, who will find the MUTUAL RESERVE THE VERY BEST ASSOCIATION THEY CAN WORK FOR. Further information supplied by any of the Managers, General or Special Agents in the U. S., Canada, Great Britain or Europe.

Home Office, Mutual Reserve Building, - - NEW YORK CITY

Montreal Office, - - - 97 St. James St.

T. W. P. PATTERSON, Gen. Man.

UNION ASSURANCE SOCIETY OF LONDON.

(INSTITUTED IN THE REIGN OF QUEEN ANNE, A. D. 1714.)

Capital and Accumulated Funds exceed, - - \$18,000,000

ONE OF THE OLDEST AND STRONGEST OF FIRE OFFICES.

CANADA BRANCH:

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

T. L. MORRISEY, Manager.

much in demand. Since 1898 these deposits have enlarged by \$32,411,000, and since last year by \$11,584,000, so the reduction last month was too trifling to have any significance beyond the usual movement at the close of winter. The total deposits in the banks now amount to an average of \$50 per head of the entire population of Canada.

The reduction of the stocks of specie and Dominion notes last month by \$1,371,100, is another indication of the pressure for money. This is also shown by the balances in New York having been drawn down from \$18,116,808 to \$16,540,872, which is five millions less than was held there a year ago, the home market having provided a more profitable field for these funds. The call for foreign exchange caused the balances due in United Kingdom to be reduced from \$9,494,472 to \$7,438,772, showing a decline of \$2,055,700, which is an unusually large amount for these balances to be decreased in one month. Our heavy imports are telling on the balances held in Great Britain. In February, 1899, they were \$5,344,000 more than the total last month. The amount still held at call in United Kingdom being about 7½ millions is low enough to keep foreign exchange from cheapening. The total amount of securities held remains as in February, though changes have been made in the different classes of those owned. Call loans were reduced over a million dollars.

The greatest change in March was the advance of Current Loans from \$271,858,731 to \$279,023,194, an increase of \$7,164,463. This is really a more extraordinary advance than that which occurred last year of \$6,500,000, for, a year ago, there was a violent re-

action from depression and some fear was felt that it was too extreme to last. But, between February, 1899, and the end of February, 1900, an increase took place of \$37,800,000 in amount of discounts, and yet in March there was a further increase of \$7,164,000, so that between the 1st March, 1899, and the 31st March, 1900, the current loans of the banks advanced close upon 45 millions. Since March, 1898, the discounts have increased 61 millions, which is equal to an advance of 28 per cent., and, since March, 1890, an advance of 127 millions, which is an increase of 83 per cent. in the last ten years.

The following shows the ratio of the paid up capital to circulation, deposits, and current loans this year and in 1899, and 1890:

	—Ratio of Capital.—		
	1900.	1899	1890.
Circulation.. . . .	146 p.c.	165 p.c.	197 p.c.
Deposits on demand.	70 "	73 "	168 "
Deposits at notice..	37 "	39 "	83 "
Discounts	23 "	26 "	39 "

This exhibit is one promising highly improved statements for the current year, for, though the comparisons are only made in the March figures they are in a line with the general movement of the bank returns since last spring. That is, the paid-up capital has been sustaining a very much larger active business this year than last, so that, if the profits from circulation, from deposits and from discounts are only keeping up to the average of 1898-99 they will amount to a considerable sum in 1900-99 over the preceding year.

The robbery of the Toronto branch of the Merchants Bank of Canada by one of the tellers is a deplorable incident. The implicated official had been over 20 years in the bank's service, and during the time had borne a good reputation. He lived quietly, apparently on less than his salary, he had no children, he is said to have not gambled in stocks, so that what tempted him into crime is a mystery, which we trust will be cleared up.

Pre this issue is all distributed navigation will be fully open. We publish the bank statement in full on a later page and appended is our usual comparative statement:

BANK STATEMENTS.

	Mar., 1900.	Feb., 1900.	Mar., 1899.	Mar., 1890.
Capital authorized	79,708,661	77,608,661	76,808,661	76,029,999
Capital subscribed	65,613,448	65,300,448	64,161,448	62,385,989
Capital paid-up	61,215,727	63,876,310	63,352,312	60,201,018
Amount of rest	30,417,762	30,261,307	28,137,707	20,565,333
LIABILITIES.				
Notes in circulation	43,814,918	41,699,231	58,409,237	31,701,281
Balance due Dominion Gov't.	2,982,921	2,608,717	2,007,100	3,293,670
Bal. due to Provincial Govts.	3,151,616	3,436,111	2,565,343	3,419,795
Deposits on demand	91,852,305	92,509,743	86,915,386	50,980,341
" after notice	173,936,911	174,606,918	151,352,629	72,829,513
Loans on banks in Can. sec... .	479,347	489,673	.....	157,761
Dep. on demand in Can. banks	2,371,085	2,531,691	3,254,351	1,695,139
Bal. due Can. banks dly exch.	68,335	165,332	101,222	675,161
Bal. due agencies, &c., abroad.	1,218,593	1,055,258	688,523	193,021
Bal. due agencies, &c., in U.K.	4,423,988	4,809,017	5,169,337	2,291,824
Other liabilities	553,626	616,159	570,660	156,329
Total liabilities	323,883,696	324,621,528	302,063,861	167,564,544
ASSETS.				
Specie	9,410,138	9,740,874	9,246,391	6,128,388
Dominion notes	16,655,394	17,725,845	15,083,380	9,741,402
Deposits securing circulation . .	2,056,308	2,056,344	1,995,523	.....
Notes & cheques on other banks	5,678,073	5,303,163	5,920,466	6,136,744
Loans to other bks in Ca. sec. . .	457,781	494,461	.....	.....
Dep. on demand in Can. bks.	3,714,831	3,814,825	3,710,481	2,833,219

Bal. due from b'ks dly exchs.	157,721	243,767	173,422	.....
Bal. due from for'n b'ks, &c.	16,540,872	18,116,808	21,383,335	10,393,027
Bal. due from b'ks, &c., in U.K.	7,438,772	9,494,472	11,607,741	1,841,256
Dominion Govt. Deb. Stocks..	4,509,071	4,766,992	5,049,617	2,698,783
Can. Municipal & public secs.	17,009,746	16,782,780	16,551,338	5,398,053
(not Dominion.)				
Can., Brit. & other R.R. secs.	14,607,428	14,747,544	13,480,790	.....
Call loans on banks & stocks.	28,966,114	30,029,810	23,156,434	11,970,190
Current Loans & Discounts . . .	279,023,194	271,858,731	290,568,615	152,317,486
Loans to the Govt. of Canada . . .	.....	.....	.....	806,954
" to Provincial Govts	1,804,408	1,292,011	2,772,065	388,677
Overdue debts	1,928,177	1,879,505	2,463,540	3,057,600
R. E. besides bank premises..	1,080,879	1,075,607	1,899,603	1,106,476
Mortgages on real estate	672,676	673,222	567,137	742,206
Bank premises	6,172,452	6,088,365	6,031,521	4,020,297
Other assets	3,127,150	2,793,899	2,148,505	3,265,037
Total assets	423,042,107	422,030,506	394,710,144	218,709,510
Loans to directors & their firm.	9,777,107	7,989,443	7,190,627	7,236,881
Average specie for month	9,586,045	9,793,677	9,289,839	6,174,208
A'vge Dominion notes for mo..	16,854,714	17,783,518	16,104,941	9,609,488
Gre'tst circulation during mo..	44,280,053	42,395,187	38,911,600	.....

THE TRINIDAD AFFAIR.

The practical rejection of Canada's offer to Trinidad of reciprocity is to be regretted not so much because of the immediate results as for the evidence it affords of the extension of United States influence in the West Indies. There can be little doubt that this influence threatens to so increase in power as to become a menace to the commercial supremacy of Great Britain in that region. When introducing the proposal to establish reciprocity with that island, the Finance Minister frankly admitted that, "very little good had been accomplished" by the efforts made by Canada to improve trade with the West Indies. He acknowledged that the preferential tariff of 1898 had not brought the hoped-for increase of trade. He said in his Budget speech: "While we gave a preference on national grounds to the products of the West Indies, our neighbours to the South gave a preference to the cane sugar of the West Indies in the form of countervailing duties and the record of trade with these islands had therefore not been satisfactory." This is not surprising, as reciprocity must be based upon commercial, not on merely "national" grounds to be a success. Mr. Fielding went on to say, "The Government believes that a proposal approximating to free trade with Canada would be a means of leading the people of Trinidad to turn their eyes towards Canada rather than to follow the example of their sister colonies in making special treaties with the United States." Acting on this belief in the power of reciprocal free trade to capture the trade of Trinidad for Canada, the Government submitted a proposal to the authorities of the island for a preferential arrangement. He was aware of the States having made proposals to Trinidad but seemed hopeful of the choice being in favour of Canada. This hope turns out to have been a vain one. The offers of the Washington suitor have been accepted, which puts Canada out in the cold. The lover with the heaviest purse handicaps the one who is less wealthy. We see nothing in the failure of Canada to secure reciprocity with Trinidad, to bring reproach upon the Laurier administration, nor anything in the arrangement made between the island and the States promising any marked trade advantage to our successful rival, though, doubtless it will, as we have said, extend the political influence of the States in the West Indies.

THE LONDON AND LANCASHIRE LIFE ASSURANCE CO.

The London and Lancashire Life Assurance Co. made a large accession to its business last year. The number of policies issued was 2,621, for \$4,012,545, of insurance. The net premium income amounted to \$1,250,370, which was \$45,787 in excess of that for 1898. The company's investments brought \$261,141 in interest, making the total income last year, \$1,511,833. The average rate of interest realized on the invested and uninvested funds was upwards of 4 per cent. The death claims, with bonus additions amounted to \$515,027, and claims under matured policies, \$63,010, making a total payment for claims of \$578,038. This amount is announced to be less than the expectancy. The Assets of the company amounted to \$7,162,669, of which \$788,352 consists of mortgages in Canada, India, and Australia. More than one-half the Assets comprise British, Indian and Colonial government securities and stocks, including deposit with the Canadian government, foreign government securities, and railway debentures and shares. The liberal distribution of profits amongst the policy-holders, instead of their being used to practically liquidate the paid-up capital, has been highly appreciated, and has done much to enlarge the business and enhance the prosperity of this substantial company. At the annual meeting a flattering allusion was made by the Chairman to Mr. Hal Brown, the Canadian representative. His services are evidently valued by the Board. He is well seconded and helped in his efforts to advance the interests of the company, by Mr. Kerr.

VICTORIA-MONTREAL FIRE INS. CO.

The Victoria-Montreal Fire Insurance Co. adds another Canadian enterprise engaged in the insurance business, organized on joint stock basis. The larger part of the capital of \$1,000,000 is already subscribed, the balance being open for investors. Judging by the success of the other Canadian companies, the British America and the Western, the new enterprise, if it is equally well managed, affords a favourable investment. The management has been entrusted to Messrs. Thomas A. Temple & Sons of this city who have had prolonged and wide experience as underwriters. The field for fire insurance business has expanded enormously in recent years and is daily enlarging. The companies doing this business remain much as they were when risks were not in number and amount more than one-half what they now are, so that a new company may fairly expect to secure a share in the expansion. If care is exercised in the selection of risks, and the excellent example of the old companies is followed in making prompt and liberal settlements, the new company can hardly fail to enlarge its business steadily year by year, and to grow proportionately in strength and public confidence. The managers are fully alive to these conditions which are requisite for success and are determined to establish them as the basis of their business. The company has now made the requisite deposit with the Government, and is now licensed to do business in Canada. Out of the \$1,000,000 of authorized capital 65 per cent. has been subscribed, \$150,000 is reserved for subscription outside Canada, and \$200,000 is now offered to Canadian inves-

tors. The company, generally, will adhere to the rules and rates of the Canadian Fire Underwriters' Association. But in order to secure the direct interest of the solid property owners of the Dominion, those who subscribe for five shares, will be allowed a rebate of 20 per cent. off the regular tariff rates. This privilege will continue for five years. This provision will ensure to stockholders who are also policyholders a return of from 10 to 20 per cent. on their investment apart from the ordinary dividends, which are confidently expected to be satisfactory to investors as the company has already acquired and has promises of a remunerative business. The subscription lists at the office of the Toronto General Trusts Co. and the Montreal Trust Co., will open on May 8th and close on May 11th, or as soon as the full amount of \$200,000 is applied for. As the Victoria-Montreal starts under most favourable auspices, we anticipate its enjoying a profitable career and its rising to a position honourable to the managers and to Canada, as well as profitable to the stockholders. The courteous manners of the managers and staff of the new company will be much appreciated, as they would be were the officials of other institutions to follow so excellent an example.

DELAY OF INTERCOLONIAL FREIGHT.

HEAR BOTH SIDES.

Some weeks ago we called attention to complaints, both loud and deep, made by merchants in this city and Toronto in regard to the alleged unreasonable delay of their goods from England after being landed for transmission by the Intercolonial Railway. It is only fair to hear the explanation of the matter given by the Assistant Freight Agent of the railway complained of:

"In the first place, the complaint referred to the cargo of the SS. Sardinian. These goods were in transit immediately after the unprecedented snowstorm of February 28th and March 1st, a storm which will live long in the memories of railway men in Quebec and New Brunswick. The Intercolonial is well equipped for storm fighting, but nevertheless we had all we could do to keep the line open for our passenger trains, and when I tell you that with every high wind after the storm, the work, in consequence of the drifts, had to be repeated, and that the longest time made by any of the Sardinian's freight to Montreal was six days, I am sure that you will concede that the complaint, to say the least, was inopportune. The time in transit ran from three up to six days, the maximum. Furthermore, the cars arrived here during the blockade in the freight yards at Point St. Charles, where over two thousand cars were snowed in, most of them level with the roof, and yet many of the sidings were open and cars were coming from the freight yards in Bonaventure, before one-third of the streets of Montreal were opened up for team traffic. The Sardinian docked at Halifax on the evening of March 5th, and her cargo was sent west as fast as it could be loaded into cars. The Intercolonial was not alone the sufferer from the storm, as import freight from different steamers at Portland via Grand Trunk, and from West St. John via the Canadian Pacific, was similarly delayed. The railways had a hard battle to fight, and merchants should under the circumstances, have been lenient; indeed, most of them

were.—Thanking you for your courtesy, I am, yours truly,

J. HARDWELL,
Asst.-General Freight Agent.

P.S.—Under normal conditions the I.C.R. enjoys a well-earned reputation for fast time and regularity of service.—J. H."

LAW, UNION AND CROWN INSURANCE CO.

The Law, Union and Crown Insurance Co. entered the Canadian field last year. It has occupied a prominent position in Great Britain since 1825. It was founded in a time of grave financial distress, of which, however, it has, itself, had no experience during its long career. Its leading characteristics have ever been the maintenance of a conservative policy, taking choice risks at moderate rates, watching carefully the interests of policyholders, and making prompt and liberal settlements of all claims. Last year there were 1,915 proposals received for \$5,600,000. After deducting re-insurances the net premium income was, \$1,680,000. The income of the life department was, \$3,010,000, and entire outlay, \$2,250,000. The life assurance fund stands at \$19,320,000. The average rate of interest received on the assets was over 4 per cent. The strong representation of the legal profession in the management of the Law, Union and Crown affords special facilities for placing its funds in first-class mortgages, and protects the company from losses which at times are caused by accepting irregular securities or entering into engagements that involve litigation. The premiums on fire policies last year were \$798,000, upon which the losses amounted to 49.70 per cent. The fire reserve fund amounts to \$1,000,000. The company proposes to invest considerably in Canada, as it believes the securities of this country afford good investments.

WITH THE RETAILERS.

A general merchant who had been away from his store for a week on a purchasing expedition, noticed on returning home the generally bright and attractive appearance of his place of business and, as he looked around, inquired what changes had the store been undergoing in the interval. His head assistant honorably admitted no effort in that regard, but knowing through personal experience that a week's absence causes an invitingly arranged store to look more attractive to the person returning, told his employer it was one of the secrets of business success. That to become thoroughly familiar with a store it was necessary to get away from it. The eye and mind constantly reviewing the slowly changing array of goods become too familiar with their appearance. Their real merits, from a superficial point, grow less, until, as an attractive source, they are no longer visible to the person continually in their midst. To have one's appreciation restored he must mingle for a time amid other scenes.

A man who appreciates his store and takes pride in its appearance, has a heart for more business and carries his feelings into execution. A new manager, if a capable one, proves this by at once adopting rules not hitherto in use. Many little minor ideas which could easily have been conceived before are by him carried

out and improvements planned simply because, as a new man, he has all his energy at his fingers' ends and is nerved to a struggle with something in which he does not count the pains but only sees the accomplishment ahead. What a new man can do, the original owner can do, if he but makes up his mind to go about it with determination. The customers of a store who notice its proprietor making changes and improvements are at once endowed with more confidence in the business and in the real worth of what they buy. On the contrary, the people who, approaching a store, see the owner or his assistant scanning the paper or talking politics are given a like chance of forming at once a poor opinion both of the man and his goods.

The auctioneer sells goods to people who could never be persuaded to walk up to a counter and purchase them for the same money. Why is this? Because he announces a sale and, once he has the crowd before him, proceeds to tell of the good qualities of whatever he offers. It doesn't matter to the auctioneer whether the article is meritorious or not, he tells what he thinks—or is supposed to think—it is worth and praises the good qualities which it should have, if it has not. Many who are superior judges take the auctioneer's words for granted, with a little discount, and thus he succeeds. If he did not make an announcement he would not attract a crowd, and the better he entertains and pleases them the farther he can bring them on future occasions. The merchant looks not to the auctioneer's way of doing business, but as both live by selling goods some of the arts practised by the man who must sell within a given time, might well be considered by him to whom time is correspondingly abundant.

The merchant whose duties keep him continually at the counter, can keep his estimation of his store at a much higher level by steady endeavor at display. One hour's work in draping the dry goods department of a store not usually given to such, will cause constant comment and appreciation for weeks, besides assisting largely in selling the goods and helping the general business by making the store look more attractive. The only difference between the labor attached to keeping the large city stores constantly attractive, and enticing trade to the country general stores, is that in the former the order is given by a manager who can then turn to some other duty, knowing it will be carried out. The country merchant is under no such strict discipline and generally requires to take a hand and assist if not entirely accomplish these tasks. Often the doubt whether the time and trouble are repaid causes hesitation in the latter but in the case of the city store this is not considered. Consequently the one is always found attractively neat and inviting while some of the other are sometimes found wanting in this respect. A man ill-dressed on some occasions is considered in that light, and the store that sometimes shows need of improvement is regarded in a like manner.

AN EPIDEMIC OF DEFALCATION AND FRAUD.

Within the last year or two there have been an extraordinary number of defalcations by officials in confidential positions, and frauds committed on banks and other public institutions. Although this city has had no monopoly of such crimes, it has certainly had more than its share of such dishonour. An assistant cashier

at the City Hall was sentenced this week to six months' imprisonment for embezzlement. The city's building inspector has been charged with the same offence. The superintendent of the city water works has been dismissed for misappropriations of civic property. The market inspector has publicly charged a number of aldermen with fraudulently blackmailing applicants for the tenancies of stalls in the city markets. In sentencing Lamarche, the City Hall embezzler, the Judge said, it was known to him that such frauds had been practised for years, but the prisoner was the first to be prosecuted. Whether intended or not, the remark reflects most seriously upon the civic administration. Here then we have no less than eight persons, who held official civic positions, charged with crime.

In the banking sphere there has been one ex-manager committed to the penitentiary for robbing a bank in this city, and a young teller has pleaded guilty of the same offence. Another bank was defrauded last year of a large sum by a confidential clerk, and one of its tellers in the Toronto office, who has confessed to an embezzlement, is believed to have also stolen a package of notes to value of \$10,000. Another of our city banks has been defrauded by a visitor who is held in Chicago as a professional swindler. The latter case is one of many in which our citizens have been robbed by visitors who, by aristocratic pretensions and "putting on style," as the phrase is, accompanied with a plausible address, managed to secure the confidence and the cash, or the goods, or hospitality of the unwary. The readiness with which some of the jeunesse doree in this city make friends, without any introduction, with pretentious visitors who claim to be titled, or to have distinguished social connections, is not creditable to their common sense. The readiness, too, with which they invite such strangers to their parents' houses, and practically guarantee their reliability to hotelkeepers, storekeepers, and others, by openly associating with them in public places, is discreditable, it has helped professional thieves to obtain goods and cash, and to run up hotel bills, which have never been paid. Some of our young men, if half as smart as they fancy themselves to be, would know that men of title and social distinction never travel without letters of introduction and cash, or some better proof of their respectability than what is called "style," which is a mere compound of sublime impudence, audacity, swagger, a fashionable suit, and an oily tongue.

In another sphere a defalcation has been discovered by which a financial company in this city may probably lose some \$40,000 to \$50,000. A clerk in a departmental store here was recently convicted of this crime, and there have been several officials, all young men, who have been recently dismissed for irregularities with the cash in their care.

Can the cause of this painful epidemic of crime be traced? At this time scarlet fever is very prevalent in this city. This disease is known to have its origin in the miasma arising from filthy streets and lanes. Whence has come the financial, moral miasma which has created the embezzlement epidemic? Several of the guilty victims have confessed that they stole money to carry on or cover their operations as gamblers in stocks. Others, who have not revealed the secret of their temptation, are known to have speculated in mining stocks. During the last year or two there has been a rage in this city for

this form of gambling. Facilities for carrying on this dangerous game have multiplied. Representations have been spread broadcast that money could be coined by speculation in mining shares. The bait was so tempting and the hook so skillfully hidden that scores of gudgeons have been caught. The glamour of large gains has blinded numerous mining stock operators to the terrible risk run by using the money of an employer to put up margins, or to cover losses. These stocks have been like an ignis fatuus, in pursuit of which fools have rushed into the bog of crime.

UNCLE SAM AND THE SULTAN.

There is trouble between the United States and Turkey, which is causing considerable excitement in Europe, as it will on this side, unless one or other power backs down. Some five years ago the American missions in Armenia, at Marash and Harpoot, were attacked by the Turks, the property of the missionaries being destroyed, themselves assaulted and a number of their Armenian adherents assassinated. A storm of anger aroused by these outrages swept over the States, which blew also with some violence in Canada. An indignation meeting was held in this city, the speakers at which denounced the European powers for not avenging the wrongs of the Christians in Asia Minor. President Cleveland was called upon by numerous meetings held in the States and by a large section of the American press to send war ships to the Bosphorus to demand redress from Turkey. The European powers intimated displeasure at such a proposal, so the storm subsided by the States backing down.

The American Minister, however, at Constantinople asked the Sultan to pay \$400,000 for the damages done by his subjects and troops to Americans and their property in his dominions. The Sultan got this claim reduced to \$100,000. He then formally agreed to pay this trifling sum as an indemnity. Uncle Sam accepted his promise to settle the affair on this basis, instead of spending a few millions in upholding the dignity of the Republic as was threatened, and, as would have been done, but for the powers of Europe intervening to protect Turkey from righteous punishment.

This created a situation which is an exceedingly grave one for the States, one, too, which has a timely bearing on the Transvaal question. The duty of protecting the property and lives of its citizens when residing in a foreign country is one which has always been recognised by nations. "Civis Romanus sum" (I am a Roman citizen) expresses a principle which no power can ignore without humiliation. The Sultan, in 1896, having learnt that the United States dare not enforce their claim has ever since ignored all demands for a settlement. The American Ambassador has withdrawn from Constantinople, but the Turkish one at Washington still remains, so, though the quarrel is acute, there is no rupture threatening hostilities. Were America to seize a Turkish port the missionaries in Armenia would probably be massacred. As too there are millions of Mohammedans in the Philippines, who would revolt were the Sultan attacked, the difficulty in that region would be extremely aggravated. England would not interfere were the States to enforce the claim against Turkey by seizing a Turkish port, but Germany and Rus-

sia would, so the States are in a most embarrassing dilemma. Russia, under a treaty over a century old, still claims a protectorate over all Christians in the Turkish Empire. When this Treaty was pleaded in a memorable dispute Lord Palmerston politely told Russia to mind its own business, which it did by preparing for the Crimean war. Whether Mr. McKinley would take as bold a stand if Russia interferes in the present quarrel remains to be seen. If the Sultan refuses to pay what is demanded and what he agreed to pay, the States must either compel payment, or suffer grave humiliation. By backing down the Republic would proclaim to the world that it is unable to protect the lives and property of American citizens in Europe.

The bearing of this affair on the Transvaal affair is close. England is at war to maintain the principle, that every nation must shield its subjects from outrage wherever they are. If the United States acknowledges its inability to discharge this duty they will have to endure the taunts and the derision of all other powers. They would be told that the Monroe doctrine has two sides. If no European power is allowed to interfere with territorial questions within the sphere of American influence, then the American nation must confine itself within that sphere and not interfere by force with European territory, or the possessions of an European potentate. It is most lamentable that all the civilized powers did not unite to restrain Turkey from such savageries as gave rise to the present trouble.

REPUBLICS AS DESPOTISMS.

In alluding to the sympathy shown for the Boers because their country is a Republic we pointed out some time ago how utterly groundless is the opinion, that a republican government is necessarily an assurance of political liberty to the people. History teems with proofs that no despotisms have ever been more tyrannical, more repressive of popular freedom than Republics. In one of the most famous, men were secretly denounced by government spies; imprisoned for life; or murdered in a republican dungeon, without any form of trial, without being confronted with witnesses; and without any information being given to their families as to their fate. It was in another Republic where political opponents of the government had their eyes gouged out and were turned adrift to live on charity. In other Republics the towns of Lodi and Crema were razed to the ground, the city of Milan reduced to a heap of ruins, and the many thousands of the citizens of Bologna driven from their homes. Those horrible barbarities were punishments inflicted on political opponents by republican rulers. The lamp of liberty in Europe was quenched in a stream of blood in the name of republican freedom. Later on a republican chief dissolved the Parliament of England by force of arms, and by force of arms prevented another Parliament from meeting, after it had been duly elected by the people. In an existing Republic the members of a well known religious order were gathered by false pretences, and, without a moment's notice were marched under a military escort on board a vessel, in which they were carried to a foreign country and dumped ashore—by order of the President. All these republican despotisms, some twenty to thirty, we have referred to, were

the exact counterpart of the one in the Transvaal, which ill-informed writers are still speaking of with sympathy.

The "North American Review" contains an article in which the writer shows that the pro-Boer sympathy shown in the United States is partly based upon "hatred of Great Britain," but chiefly has no other reason than that the Transvaal calls itself a "Republic," while Great Britain calls itself a "Monarchy." He regards the mass of the people in the United States, and even a large proportion of those who consider themselves to be educated, as so entirely ignorant of ancient, mediæval, and modern history as to regard a Republic as necessarily a "government of the people by the people." Out of 20 existing Republics there are only two to which that title can be fitly applied, "the others are either absolute military despotisms or mere oligarchies, in which a small minority of the people monopolize all the powers of government, while the great mass are little, if any, better than slaves."

American sympathy with republics is evidently based on the illusion that the mere name of republic gives the people a real voice in the government of their country. This sympathy is emphatically not justified by the kind of treatment which the people of the United States receive at the hands of the so-called republican governments. The "Review" article says, there is not a republic in the whole world, not even including France and Switzerland, in which an American citizen is as justly and liberally treated as he is under the monarchies of Denmark, Holland, Belgium, and Great Britain; while the treatment of Americans in France and Switzerland is not one whit better than it is under the imperial governments of Austria and Germany. There is not one of the so-called republics of South America which has not at some time in its history inflicted grievous wrongs upon American citizens; and nearly all of them at various times have committed the grossest outrages, including confiscation, wholesale robbery, imprisonment, expulsion, and even personal torture. There is not a single republic where citizens of the United States are treated half as decently as they are in every part of the British Empire,

To talk of the Boers fighting for the maintenance of free institutions is folly inspired by dense ignorance. The Transvaal is practically an absolute despotism, as it is impossible for any State law to pass which has not emanated from the President. The city of Johannesburg, with its 50,000 inhabitants, of more than average intelligence, was not allowed to elect a municipal government, or to have one even appointed. That city was really always under martial law. Mr. Shearman, the author of the article in question, is an American, yet this is his verdict on the Transvaal Government question: "There is no such combination of oppression, corruption, cruelty and outrage to be found in Europe west of Turkey, as exists in the South African Republic, and none on this continent except in some of our beloved 'sister republics' of Central America." The New York "Commercial Bulletin," the leading business organ of the States, remarks on this judgment: "No impartial student of the subject will be likely to deny that it is in the main true, and it certainly furnishes a curious commentary on the somewhat indiscriminate method which the American people have of lavishing sympathy on republics." A short sketch of republican despotisms would be a timely publication.

THE PROPOSED TORONTO EXHIBITION.

A deputation representing the city of Toronto and a variety of Ontario interests recently waited on the Government at Ottawa to solicit a grant of \$100,000 towards an exhibition at Toronto. The Premier gave no definite promise, but, from the tenour of his reply, we regard the application as likely to be granted. Assistance would be given by the Provincial Government as well as by the Corporation of Toronto, if the Federal authorities encourage the enterprise by a grant. It was unfortunate for the proposal to hold a Dominion Exhibition in this city to have ended in a fiasco, mainly owing to the jealousy of other cities and the indifference of the Ottawa Government. At the time, however, when the scheme was proposed, the new government was fresh in the saddle. It was under a mandate from the people to retrench and economise. Depression was still weighing upon the spirits of the country. Since then trade has revived, the public revenue has enlarged by leaps and bounds, an enormous surplus has been piled up, so the chances are favourable for a slice of it being devoted to assisting the Toronto Exhibition. The remarkable success achieved yearly by the annual display at Toronto proves that city to have not only special attractions and facilities, but also a highly enterprising and skilful body of citizens who understand how to manage such an affair. It is useless crying over spilled milk, but it is much to be regretted that, from a variety of causes, the holding of an annual exhibition in Montreal has had to be abandoned. All the buildings, but one, have been cleared away and not a whisper is heard of any movement to replace them. While regretting that this city has lost a golden opportunity for holding an exhibition that would have been of great local advantage, we have nothing but praise for the enterprise of its promoters and managers, and good wishes for the success of the one being organized in the Queen City.

A CUSTOMS RIPPLE.

Importers of vestings from manufacturers in Spitalfields have had some little discussion latterly with the Customs appraisers in respect of these goods which so closely resemble the French article that it is next to impossible to distinguish between them. Fancy vestings, which went out a few seasons ago, have again come into vogue, and having formerly been chiefly imported from France, the Customs people were "nonplused" over the matter. The efforts made to introduce German and Swiss goods here have not been successful, owing to the wide difference in quality. The agent of the English firms, who was recently in Montreal, was able to give satisfactory explanations to the authorities, and all is quiet again. This is one of the cases of trouble arising from the preferential tariff. There is good ground to suspect that goods made in both France and Germany have been admitted under that tariff, they having been shipped through England. But our importers have been no party to such an evasion of the Customs law. If this has been done the certificate declaring such goods to be of British origin has been sent with the goods by the English exporter, who may have signed it under a misapprehension. We should be glad to hear of there being a large demand for Spitalfields goods as Free Trade brought the direst distress to the weavers of that district.

DID MR. TARTE MEET DR. LEYDS?

The famous problem, "Who struck Billy Patterson?" remains, as it is likely ever to remain, unsolved. Another question has arisen equally puzzling. The "Canadian Gazette," published in London, England, gives the following incident as having occurred at a reception given by M. Delcasse, in Paris, on the 31st March: "The Canadian Minister was a guest; so also was the notorious Dr. Leyds. Mr. Tarte and Dr. Leyds had a long talk together, and we believe the Transvaal representative learnt much to astonish him as to the freedom enjoyed by French-Canadians under British rule. 'My dear Dr. Leyds,' said Mr. Tarte, in effect, 'I am myself the son of a rebel; my father rose with Papineau against British rule in 1837. See what we French-Canadians are under British rule. You will, of course, be beaten; you will be crushed. Why don't you accept the inevitable like sensible men, and enjoy it—enjoy the the freedom of your own institutions under the British flag?' Dr. Leyds' reply is not known, but he seemed not a little impressed." The "Canadian Gazette" also was deeply impressed by the incident, as is shown by its devoting a leading article to the affair. Here we have all the details usually regarded as evidence of truthfulness in a report. The words alleged to have been used by Mr. Tarte are precisely those we should expect from him under the circumstances, and they are highly creditable to his common sense. Yet, on the 18th inst. the Honble. Mr. Laurier, speaking in the House of Commons, spoke of this incident as unworthy of credence! It was only an "alleged interview," it was one of the tales got up to injure Mr. Tarte, the interview was entirely unknown to the Government. We must leave it to the "Canadian Gazette" to explain how such an "alleged interview" got reported in its columns. Whoever wrote it has eminent dramatic talent, for the words ascribed to Mr. Tarte are Tarteian to the last degree. Did Mr. Tarte meet Dr. Leyds? That is a great mystery. Sir Wilfrid practically says, "No!" and he is "an honourable man."

THE LATE PHILADELPHIA CONGRESS.

The anti-Canadian spirit of the promoters of the Philadelphia Commercial Congress, just closed, was exposed and protested against in this journal when the scheme was launched. Those who doubted the accuracy of our diagnosis have now reason to change their minds, as the managers have voted to expunge from the record of the proceedings all resolutions moved by Canadians and to suppress all the papers read by Canadians. We are not surprised at this pettiness of jealousy, nor do we envy the chagrin of those Canadians who, by false pretences, were induced to visit the Philadelphia show and prepare papers for the Congress. Such gross discourtesy has no parallel in the history of exhibitions, nor is it likely to have in the record of future ones. Philadelphia has set a precedent which no other city in the world would be shameless enough to follow.

INSPIRING DYNAMITERS.

Whatever may have been the motive which inspired the miscreants who sought to damage the Welland canal, there can be no doubt they were under some inspiration intensely hostile to Canada, as the blow was aimed not

USED ALL OVER THE WORLD.



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

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

Dunedin, N.Z., 1890—1st Award.

JOHN SHAW, SHEFFIELD.

SPECIAL IMPROVED

Steel Wire Ropes

OF THE FINEST QUALITY, FOR

MINING, PLOUGH ROPES, INCLINES.

Special Flexible Steel Ropes for Cranes, Hoists, &c.

TRAWL WARPS, SHIPS' HAWSERS.

Copper Rope and Tape Lightning Conductors.

Electro Gilt and Silver Picture Cord, Copper and Galvanized Wire Sash Cords, Patent Lockwedge Fencing, Gates, Hurdles, Iron Fencing, &c.

at an individual, or corporate enterprise, but, at a national work, which, had it been effective, would have cost Canada several millions of dollars. In more than one American newspaper the alleged diabolical intention of the Boers to blow up the mines owned by the British in the Transvaal by dynamite has been spoken of with approval. Against so infamous an outrage protests have been made by the press in Europe, even by those who sympathise with the Boers. But, in the States even some ordinarily well conducted newspapers have expressed a hope that the city of Johannesburg, and the mines in that region, will be destroyed by dynamite. One American paper, now before us, says, "We see no reason to censure such a scheme." Men capable of planning to blow up part of a national canal, when reading such revolting effusions of hatred against the British, would find ample inspiration in those articles in the American press which commended a similar attack on British property in the Transvaal. It is a scandal to civilisation for the press to be used as the instigator and apologist of a form of crime which even savages would not be brutal enough to commit, or, if they did commit, would only be evidencing how fiendish men may become under the influence of that madness of hate which the pro-Boer papers are showing towards Great Britain.

Meetings, Reports, &c.

THE LONDON AND LANCASHIRE LIFE ASSURANCE COMPANY.

Extracts from Annual Report for the year 1899. The principal features of the report are herewith submitted and to which special attention is directed.

NEW BUSINESS.

The proposals received during the year numbered 2,904 for \$4,683,010

Deducting those Declined and not Completed 283 for 670,465

The Policies issued numbered 2,621 for \$4,012,545

The Net Premium Income amounted to \$1,250,370.85; an increase of \$45,787.27 over the previous year. The Total Annual Income including \$261,141.68 for interest, amounted to \$1,511,533.85. The average rate of Interest on the invested and uninvested Funds being upwards of Four per cent.

The Claims by death with Bonus Additions amounted to \$515,027.72 And under Matured Policies to 63,010.48

Making a Total payment for claims (well within the expectancy) of \$578,038.20

The increase to the funds, after all payments have been provided for, amounts to \$523,301.91, and the total funds of the Company now stand at \$7,055,539.81.

BALANCE SHEET OF THE LONDON AND LANCASHIRE LIFE ASSURANCE CO. on 31st Dec., 1899.

Liabilities.

Capital fully subscribed	\$500,000.00	
Amount paid up	100,000.00	
Proprietors' Fund—		
Balance thereof at 31st		
December, 1899	\$50,986.97	
Less Amount of Bonus distributable amongst Proprietors in 1899	12,500.00	38,486.97
		\$ 138,486.97
Assurance Fund	6,917,052.83	
Total Funds		\$7,055,539.80
Claims admitted, but not paid		94,290.43
Profit and Loss items not appropriated		4,053.82
Other sums owing by the Company—		
Interest and Bonus to Shareholders half-year		
to 31st December, 1899		8,785.00
		\$7,162,669.07

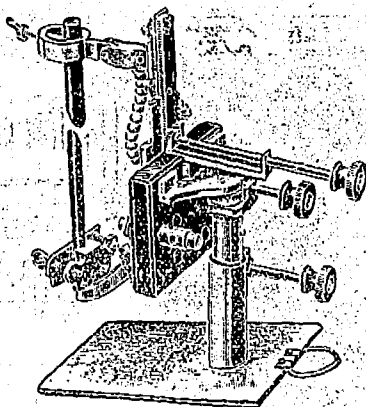
GOLD MEDALS AWARDED.

J. W. Dickinson,
ELECTRICAL * * *
*** * * ENGINEER,**

SHOW ROOMS & OFFICES }
PHOTOGRAPHIC WORKS, } COOKRIDGE STREET
MACHINE FACTORY - - - BARRACK STREET,

ST. ANN'S WORKS,
LEEDS, YORKS,
ENGLAND.

TELEGRAMS: "ELECTRIC," LEEDS.



ARC LAMP.

MANUFACTURER OF
Dynamos,
Motors,
Arc Lamps,
Resistances,
Switches,
Switchboards,
Fittings,
Instruments,
Steam, Gas and Oil Engines
Of every description.
Motor Cars, Storage Batteries,
Kinematographs,
Kinetoscopes,
Graphones,
Telephones,
Phonographs,
Bells,
Indicators,
Fire Alarms and every
Description of Electrical Apparatus.

Assets.

Mortgages — Within the United Kingdom; on Real and Leasehold Property, Life Interests and Reversions	\$	146,673.68	
In Canada, India and Australia	788,352.47	\$935,026.15	
Loans on Company's Policies			658,867.42
Investments.—In British, Indian and Colonial Gov't Securities and Stocks including Special Deposit with Canadian Gov't	\$87,561.81		
Foreign Gov't Securities, Rly. and other Debs., Rly. Shares Preference and Ordinary	3,524,733.56		
House Property in United Kingdom and Canada, Reversions and other Securities.	471,450.56	4,884,050.93	
Loans on Personal Security in connection with Life Policies.			19,845.84
Branch Offices and Agents Bals.	104,968.45		
December Prens, on which days of grace are current	213,934.98	318,903.43	
Interest and Rents— Accrued, \$61,500.58, ..Overdue, \$4,850.58		66,351.16	
Amounts on Deposit for fixed periods		69,832.33	
Cash—On Current Account at Head Office and Branch Banks		192,138.59	
Other Assets including Furniture and Fittings at Head Office and Branches, etc.		17,651.91	
		\$7,162,669.07	

W. P. CLIREHUGH,
General Manager and Actuary.

TURQUAND, YOUNGS & CO.,
S. LEEKE,
London, Eng. Auditors,

Canadian Board of Directors:—The Rt. Hon. Lord Strathcona and Mount Royal, Chairman; R. B. Angus, Esq., Vice-Chairman; E. L. Pease, Esq., H. Stikeinan, Esq., C. R. Hosmer, Esq., Charles M. Hays, Esq., B. Hal Brown, General Manager. J. L. Kerr, Asst. Manager, Montreal.

NINE MONTHS TRADE RETURNS.

The trade returns for the nine months of the fiscal year ending March 31, show the imports to have amounted to \$135,659,293, as compared with \$112,790,006, and the exports to \$139,973,223, as against \$122,872,347. The Customs collections have increased in the same time by \$3,265,030. The figures are as follow:—

Imports.	1900.	1899.
Dutiable goods.	\$79,016,733	\$64,772,597
Free goods	50,679,134	43,939,717
Coin and bullion.	5,963,426	4,077,693
Totals.	\$135,659,293	\$112,790,006
Duty collected	22,016,739	18,751,708
Exports—		
Canadian produce	\$119,569,118	\$104,544,707
Foreign goods	12,495,354	14,807,944
Coin and bullion	7,908,751	3,519,696
Totals	\$139,973,223	\$122,872,347

The exports were distributed as follow:—

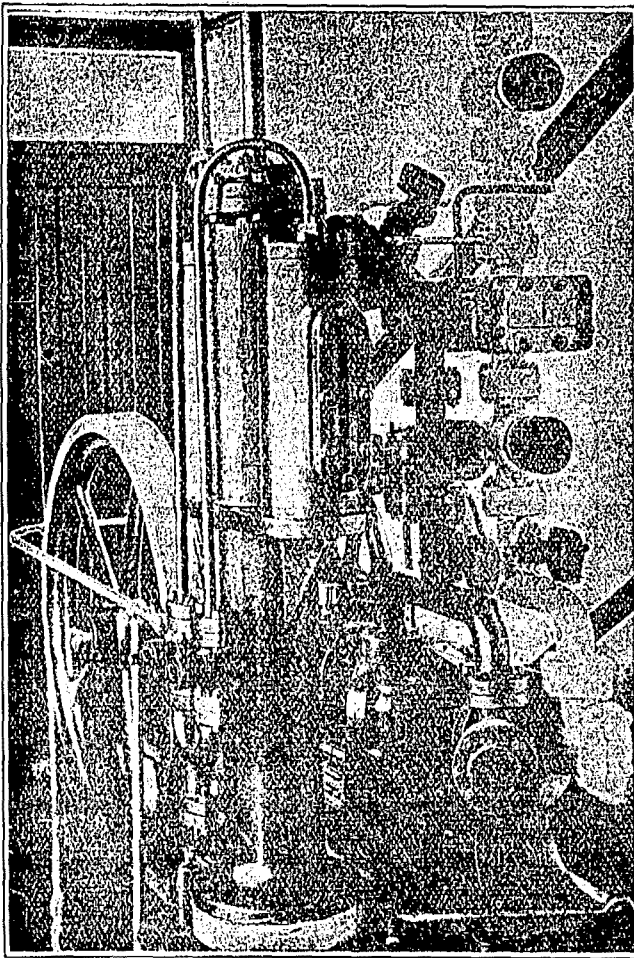
Produce of mines.	\$9,802,400	\$10,219,153
Produce of fisheries	8,681,360	7,551,159
Produce of forest	23,689,853	20,988,907
Animals and their produce	46,935,551	39,972,056
Agricultural products	31,677,333	31,204,637
Manufactures	10,761,985	8,005,901
Miscellaneous articles	526,088	420,328

For the month of March alone the returns are:

Imports.		
Dutiable goods	\$9,512,250	\$8,082,176

RICHARDS BEAU IDEAL CYCLE CO. LTD.
CYCLE MANUFACTURERS
WHEELS WOLVERHAMPTON
HEATH TOWN WOLVERHAMPTON ENGLAND
- POSTAL ADDRESS FREDERICK ST.

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



Ice-Making and REFRIGERATING MACHINERY

[P. Schou's Patent] on the Ammonia Compression System, for

Cold Storage Purposes.

MOST ECONOMICAL IN WORKING.

Over 250 Plants Running
In all parts of the World.

FOR PARTICULARS AND ESTIMATES APPLY TO

The • North-Pole • Ice • and
• Refrigerating • Co., Ltd.,
8 QUEEN ANNE'S GATE,
Westminster, S.W., LONDON. Eng.

Free goods	4,954,677	4,287,806
Coin and bullion	115,318	42,382
Totals	\$14,582,245	\$12,412,264
Duty collected	2,634,848	2,324,579
Exports—		
Canadian goods	\$9,510,690	\$7,734,442
Foreign goods	131,871	312,096
Coin and bullion	1,171,947	132,008
Totals.. ..	\$10,814,508	\$8,171,447

"BOBS" AND THE FLAG.

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

—In the case of Polley and Scott, ex-shoe manufacturers, Quebec, accused of having discounted at the National Bank in the months of May and June, 1899, drafts accompanied with forged bills of lading, the jury brought in a verdict of not guilty in both cases. The former was subsequently arrested on another charge.

—The Hochelaga Bank has declared a half-yearly dividend of 3½ per cent. The Ontario dividend for past half-year is 2½ per cent. The Traders' Bank announces a half-yearly dividend of 6 per cent. The above dividends are payable on 1st June next. The Union Bank dividend for past half-year is at the rate of 6 per cent. per annum.

—The Russian Government is about to establish a monopoly of the coal oil supply for that Empire in order to shut off all competition by foreign companies. It is alleged that foreigners first ran the Russian oil producers out of the market, then raised the price to recoup what they had lost, tactics not unknown on this continent. The home government will develop the native wells and put the prices down to bare cost of production.

—A Brantford, Ont., letter of the 24th inst., states that the Canadian branch of the Pratt-Letchworth Malleable Iron Works, located in the old Grand Trunk shops, is to be opened the present week. The company will employ about 150 men to start, and expect to increase that number to 300 within two years. The alterations to the buildings cost nearly \$40,000. It is understood the City Council will submit a by-law for the purpose of raising \$25,000 for additional flood prevention work in Eagle Place.

RETAIL ASSOCIATION SUSTAINED.

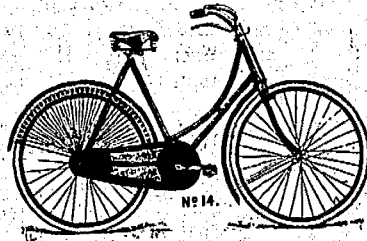
A case of much importance to retailers was decided in Hamilton recently. The Retail Grocers' Association of that city was a defendant in a suit for \$3,000 damages brought by a man who had grocery bills unpaid and had been so reported to the members of the Association. The plaintiff urged the plea of illness as a cause of non-payment, but the jury found for the Association. The decision will, doubtless, urge retailers in other cities, not already provided with such protection, to action in forming such associations which are really the only weapons within reach of the retailer who sells on time. To head off "dead beats," if but two in number, in each city, is worth more for the community than any expense and time involved in maintaining such an association, for the "beat" increases in numbers like every other plant of mischievous growth if the soil is at all adapted.

—Grand Trunk Railway System. Earnings 15th to 21st April, 1900, \$424,859; 1899, \$362,148. Increase, \$62,711. Chicago and Grand Trunk earnings omitted.

—Flaked rice is one of the late additions to the grocers' stocks which appears to increase in favor. Consumers are purchasing freely owing to the fact that the preparation is more easily prepared for consumption than whole rice. The goods are packed in cartons and more easily handled than loose rice.

Established 16 years.

Telegrams: Parkyn, Wolverhampton



— 1900 —

Manufactured
... by ...**FRANK H. PARKYN, LTD.**

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

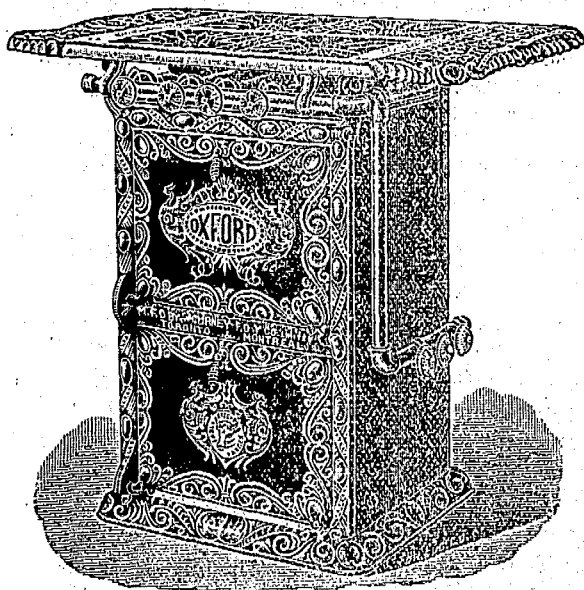
—The three men held by the police on suspicion of being the perpetrators of an attempt to destroy a lock on the Welland Canal are declared to have been shadowed by detectives for a week. If men can arrange a charge of dynamite while being "shadowed" by detectives, the shadowers must have been grossly negligent, but much of the so-called watching of suspected characters by the police is merely empty talk. If shadowing of suspected persons is justified it should at least be so thorough as to prevent them committing crime.

RECENT FIRES.

Toronto, April 18th.—Coal sheds of Elias Rogers Co. damaged. Loss about \$1,500; fully insured.—Elm Creek, Man.

"OXFORD" GAS RANGES

Are the Finest Stock you can Handle.



FULL range of sizes and styles to meet all possible needs. LARGE OVENS, Specially Perfected VALVES and BURNERS, REVERSIBLE OVEN BURNER, IMPROVED OVEN BURNER LIGHTER, and many other telling points that give superiority.

The very best of all the new ideas yet contrived is found in them. Better WRITE FOR PRICE LISTS and full information.

The GURNEY MASSEY CO., Ltd.

387 St. Paul Street, MONTREAL.

17th.—Elm Creek House, with contents, owned by Jos. Wood destroyed. Loss, \$1,000; fully insured.—Montreal, 22nd.—Residence of L. Cyr, damaged. Loss about \$1,000.—Gatineau Point, Que., 24th.—Fire which started in A. Villeneuve's general store spread and destroyed the business portion of the village. Losses and insurance are: — A. Villeneuve—Three storied frame building, value, \$4,000, stock \$20,000, house furniture, \$4,000, vehicles, clothes, etc., \$2,000; total loss, \$30,000. Insurance on house and stock, \$11,000, divided between the Royal, the Caledonia and Victoria Insurance companies. L. Laurin—Two storey brick veneer iron sheeted store, cost, \$6,500, stock, \$9,000, sundries, \$1,000; total loss, \$16,500. Insurance on store and stock, \$10,500, as follows: Liverpool & London & Globe Company, \$4,000; Phoenix of London, \$3,000; Canada Insurance Company, \$3,000; Hartford Company, \$1,500. O. Robitaille, —House, \$400. Insured for \$200 in Le Canada Feu. N. Dugenis—House, \$400. Blackburn Bros.—Ottawa, mica stored with Laurin, to the value of \$2,000. M. Moodie & Sons, Terrebonne—Stored farm implements, \$600. Probably insured. J. Dorey, blacksmith shop.—Edmundston, N.B., 22nd.—Residence of Wm. Luston destroyed.—Tilbury, Ont., 24th.—F. Oswald's elevator burned. Loss about \$1,200; insured in Waterloo Co. for \$700. Contents insured for \$1,000 in the Equity of Toronto.—Fleming, N.W.T., 23rd —Chandler's livery and Jupp's general store destroyed, with most of contents. Total loss about \$13,000; partial insurance.—Nelson, B.C., 24th.—P. Burns & Co.'s new block damaged. Loss about \$5,000.—Oakdale, Man., 22nd.—Residence and outbuildings with contents, belonging to James Alexander, burned by prairie fires.

BUSINESS CHANGES.

Ontario.—G. A. Moir & Co., hardware, Almonte, quit business; Chantler Bros., general store, Chantlers, have sold out; Ritchie & McAdam, general store, Galetta, sold out to Reid Bros.; Tecumseh Canning Factory, Ltd., Tecumseh, incorporated; D. J. Brandon, gro., Guelph, succeeded by J. W. Easton; H. W. Smythe, grocer, London, out of business; J. Hodge, general store, Roseville, succeeded by J. E. Brown; Moore & Co., grocer, London, out of business; R. J. Coad, general store, Oakwood, retiring from business; Bradley & Co., general store, Donville, sold out to J. A. Rankin.

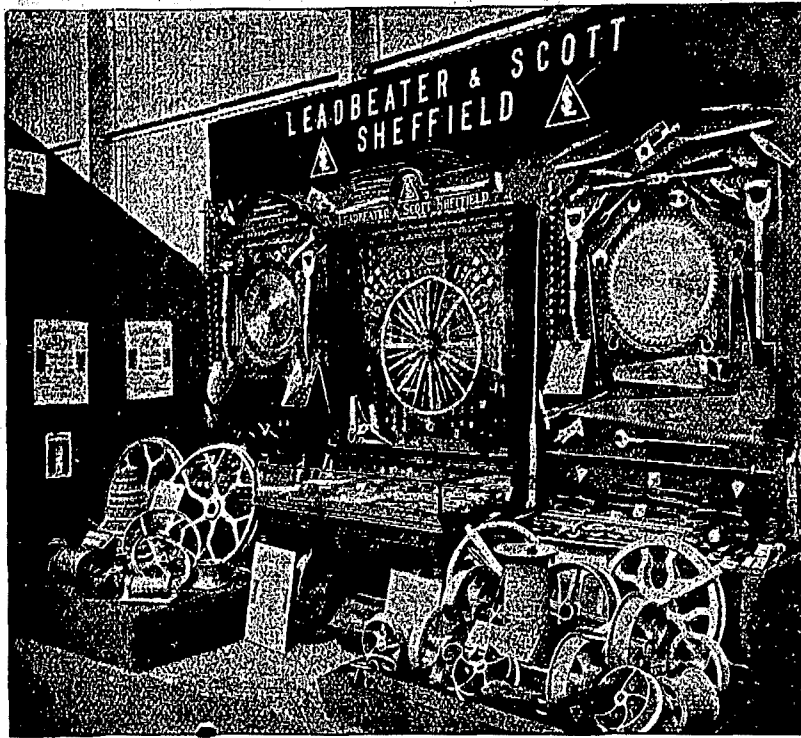
Quebec.—Gauthier & Paquette, contractors, Montreal, dissolved; B. A. Savage & Co., dry goods, Westmount, G. F. Payne, sole owner; L. E. Croquette, stn'y, Farnham, has added grocery; J. Ritchie Co., Ltd., mfr. shoes, Quebec, declaration of incorporation registered; J. Desjardins, carriages, St. Robert, about removing to Nashua, N.H.; J. H. Bull, men's furnishings, Montreal, has given up business; Tardif & Frere, gro., etc., Montreal, co-partnership registered; Dominion Artificial Fuel Co., Ltd., Montreal, seeking incorporation; G. T. Slater & Son, mfrs. shoes, Montreal, dissolution registered.

British Columbia.—G. Pettit, clothing etc., Kaslo, closed up here and removed to coast; R. W. Bacon, hardware, Ymir, sold out to R. McRoberts; G. Adams, grocer, New

Contractors to Her Majesty's Government.

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STEEL of all kinds for all purposes.FILES of best quality and work-
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Self Hardening Tool Steel.

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ESTIMATES ON APPLICATION.

Telegraphic Address:— } Leadbeater, Sheffield."

Westminster, sold out to W. S. MacGowan; Williams & Baker, brewers, Vancouver, succeeded by Vancouver Breweries, Ltd.; J. G. Bent, confectioner, etc., Westminster, out of business.

Manitoba & N.W.T.—Clever & Sewell, livery, Oak River, succeeded by J. McKennitt; N. Leclerc, butcher, Edmonton, sold out to Gallagher-Hull Co.; Unger & Hagle, implements, Rosenfeld, succeeded by Stewart Bros.; J. A. Kennedy, butcher, Wawanesa, succeeded by Vail and Robertson.

New Brunswick.—C. C. Schmidt, jeweller, St. John, stock advertised for sale by auction; R. P. and W. F. Starr, coal, etc., St. John, succeeded by R. P. & W. F. Starr, Ltd.

Prince Edward Island.—E. H. Beer & Co., general store, Kensington, sold out to Murray & McGougan.

LEGAL RECORD.

The following is a record of transactions and cases in our Canadian courts of law, comprising Writs Issued and Judgments Rendered for sums of \$300 and upwards (Montreal, from \$175 and upwards), and Chattel Mortgages and Bills of Sale (for sums of \$550 and upwards), as taken from the public records. It will be understood that the actions or items do not necessarily affect the credit and soundness of the persons or concerns named, as they may have been paid or otherwise settled, and that good defence may exist in case of writs, etc.:

WRITS ISSUED—ONTARIO.

Belleville—D. A. Spencer vs F. E. O'Flynn, \$1,000; Brudenell Tp.—H. O'Connor vs M. Walsh, \$2,000; Gwillimbury E. Tp.—T. H. Lloyd vs W. W. and A. Pegg, \$600; Hamilton—W. Wallace vs T. Irwin & Son, \$500; H. Sypalpa vs L. I. Roy, \$5,000; Ottawa—Security Bank of Minnesota vs C. B. Hibbard, \$520; Toronto—J. Ryan vs C. S. Parsons, \$301; Adjala Tp.—Waterous Mfg. Co. vs T. Morin, sr., et al, \$358;

Elden Tp.—C. N. McDonald vs K. J. McGinnis and J. McGinnis, jr., \$1,000; Grand Forks, B.C.—Deering Harvester Co. vs G. Kennedy, \$378; London—Dominion Radiator Co. vs W. H. Dunn et al, \$472; Dominion Radiator Co. vs Jane Stinson, \$481; North Bay—Canada Mutual L. and I. Co. vs C. & L. Parks, \$583; Owen Sound—Elizth. LePan vs W. H. Haines, \$500; Toronto—Ellen McKindsey vs Diamond Machine and Screw Co., \$514; R. N. Sterling et al vs Diamond Machine & Screw Co., \$5,871; H. J. Martin vs W. McFarlane, \$1,402; G. Gooderham vs A. Reeve et al, exrs., \$2,160; Arthur Tp.—D. Clark vs A. McEachern, \$900; Bromley Tp.—M. Sheedy vs M. Sheedy, jr., \$390; Colborne—R. J. Walt vs S. E. Fuller, \$858; Cramahe Tp.—Ida M. Walker et al vs W. S. Terry et al, \$2,000; Gwillimbury N. Tp.—A. Myers vs H. A. Winch, \$3,000; Hamilton—J. A. Banfield vs Hamilton Brass Mfg. Co., \$5,000; Hollowell Tp.—J. B. Way vs L. E. Blakeley, \$2,000; Kenyon—Atlas Loan Co. vs M. Boudreau, \$1,200; Kingston—Molsons Bank vs J. Cannington, \$4,107; J. Ward & Co. vs C. Donaghue, \$643; Stratford—H. Ross vs J. Wilson, \$500; Toronto—C. Hermann vs R. Cumming, \$496; Toronto General Trusts vs J. A. Mills, \$2,358; Toronto General Trusts vs W. St. Croix, \$2,153; Westminster Tp.—W. H. Beattie vs S. C. Millson, \$982; Syracuse, N.Y.—Molsons Bank vs J. Marshall & Son, \$2,293; Vaughan Tp.—J. Wells vs H. Marsh, \$361.

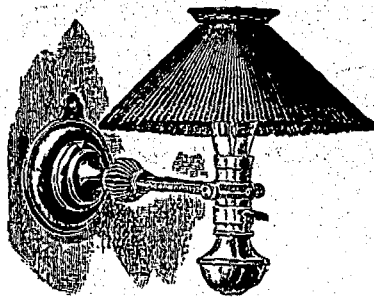
WRITS ISSUED—MANITOBA & N.W.T.

Roland—A. Craddock, \$2,000; Winnipeg—T. D. Robinson, et al, \$1,000; Letellier—D. Parent, \$1,928.

WRITS ISSUED—BRITISH COLUMBIA.

Ainsworth—Kootenay Air Supply Co., \$821; Rossland—D. Harris & Co., \$519; Columbia—Hay, McCallum & Wright, \$700; Grand Forks—Grand Forks Mercantile Co., \$1,212 and \$533; Mann, Foley Bros. and Larsen, \$320; J. D. Potter, \$778; Gilpins—A. L. McDonald and D. Bailey, \$1,000; Victoria—J. & C. Haynes, \$817; Bennett Lake & Klondike Navigation Co., Ltd., \$531.

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Ings, etc.

Wire.—For Nail, Screw and Fencing Purposes, or to m
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JUDGMENTS RENDERED—ONTARIO.

Brampton—E. Crawford agt Pearen Bros., \$340; Hamil-
ton—Clara W. Metcalf agt J. Green, exr., \$1,237; London—
Birkbeck Loan Co. agt J. Insell et al, \$713; Toronto—J. B.
Laidlaw agt F. J. Laidlaw, \$487; Vaughan Tp.—R. Caldwell
et al agt J. Snell, \$520; A. W. Fares agt M. J. Millburn et
al, \$1,574; Port Huron, Mich.—H. McIntosh agt Port Huron
Petrified Brick Co., et al, \$517; Attwood—R. Forest agt H.
E. and Hy. Hoar, \$873 Campbellford—.... Chown agt
Gillespie, \$363; Hawdock—J. A. McLaren & Co. agt W.
Matheson, \$455; London—Birkbeck Loan Co. agt R. Walsh
and wife, \$499; Proton Tp.—A. Richardson agt W. Hall,
\$348; Toronto—W. F. McMaster et al agt G. Bury et al,
\$5,774; C. A. McCool & Co. agt J. J. Graham \$1,187; Can.
Per. L. & S. Co. agt W. Munns, \$576; Toronto Gen. Trusts
Corporation agt Marcella Wilkes, \$13,886; Whitby E.—W. B.
Pringle & Co. agt J. Shand et al, \$340; New York, N.Y.—
W. M. Hendershot agt Ladysmith Co., \$5,129.

JUDGMENTS RENDERED—QUEBEC.

St. Lin—P. E. C. Joubert agt P. S. Gauthier, \$1,051; Mont-
real—P. Durocher agt P. C. Shannon, esql., \$1,287; Sutton—
J. N. Robinson agt H. D. Death, \$401; Nicolet—Liqui
Banque Ville Marie agt C. McCaffrey, \$3,500; St. Anne
Bout de L'Isle—Trust & L. Co. agt T. Madore, \$6,567; Cote
St. Luc—B. Decarie agt F. X. Gougeon, \$8,968; Montreal—
Tetrault Shoe Co. agt O. Aubin et al, \$192; Credit Foncier
agt R. Champagne et al, \$3,232; Trust & Loan Co. of Can-
ada agt L. Riopelle, \$6,255; De. Margt. Dixon et al agt S.
Simpson et al, \$175.

JUDGMENTS RENDERED—MANITOBA & N.W.T.

Roland—Steen Bros., \$394.

JUDGMENTS RENDERED—BRITISH COLUMBIA.

Rossland—D. Harris & Co., \$1,037; Victoria—H. Frith,
\$993; Phoenix—Posty & Walker, \$531; Vancouver—G. W.
Fuller, \$376; Victoria—J. & C. A. Haynes, \$781; J. & C. A.
Haynes, \$980.

JUDGMENTS RENDERED—NOVA SCOTIA.

Chester—Oak Island Treasure Co., \$1,551.

EXECUTIONS—QUEBEC.

Montreal—O. Hart agt J. O. R. Frappier, \$189; A. Mack-
inlay et al agt F. E. Grafton et al, \$190; The Queen agt
H. Griffard, \$210; T. A. Gauthier agt — Grothe, \$178; Mont-
real Loan and Mortgage Co. agt De. M. E. Guerin, \$827;
Montreal Loan and Mortgage Co. agt M. Guerin, \$1,469; H.
Kieffer agt J. Younie, \$177; Monte Bello—Banque d'Hoche-
laga agt L. J. A. Papineau et al, \$6,724; Montreal—Montreal
L'n & Mtge. Co. agt De. M. E. Guerin, \$843; C. F. Smith et al
esql. agt Delle A. Lalonde, \$6,546; De. E. Champeau agt J.
Quinn, \$236; O. Gladu agt Hon. R. Thibaudeau et al, \$466;
St. Mathieu, Beloeil — De. M. L. Myler agt T. A. Huot,
\$51,699.

CHattel MORTGAGES—ONTARIO.

Belleville—H. Sine to Margt. Sine, \$1,000; Riddulph Tp.—
W. J. Collison to Canadian S. & L. Co., \$1,040; Brockville—
J. C. Bann to J. McMullen, \$4,567; Toronto—Bellan & Du-
binsky to S. Frankell, \$1,094; Picton—G. and Alice Williams

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NO Disputes. NO Errors. Enables every Employer to be his own Timekeeper.

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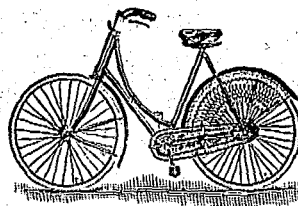
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Largest Makers in the World.

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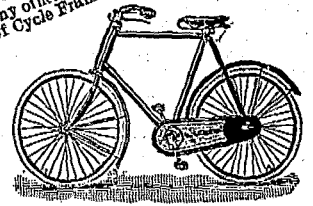
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(Registered) **TWICE THE STRENGTH** (Patented)
(Weight for Weight) of any other tube used in the construction of Cycle Frames.



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Business Established 1875.

to W. H. Vanalstine, \$901; Westminster Tp.—H. F. Monteith to S. J. Vanstone, \$900; Hamilton—J. P. Mullen et ux to Grant Spring Brewery Co., \$2,120; Hay Tp.—N. M. Cantin to R. S. Hays, \$2,150; Niagara Falls South—A. C. Thornburn to Archdale, Wilson & Co., \$700; Norwich S.—W. A. Treffry to Sawyer & Massey Co., \$590; Toronto—J. and Bella Dubensky to S. Frenkel, \$1,094; Whitechurch Tp.—G. Williams et al to W. C. Widdifield, \$1,764; Concession—C. R. Dade to G. J. Foy, \$1,700; Hamilton—T. Cook et ux to Grant Spring Brewery Co., \$2,700; North Toronto—A. L. Willson to W. J. Mitchell, \$620; Orillia—Phoebe A. and T. H. Doncaster to O'Keefe Brewing Co., \$1,500; Ottawa—Margt. and S. Taylor to C. J. Proud, \$1,068; Pickering Tp.—W. Thomson et al to G. D. Wilken, \$600; Rat Portage—E. G. Hall to A. Carmichael, \$6,554; E. G. Hall to A. Carmichael, \$5,000; G. W. Smith to Consolidated Stationery Co., \$2,230; Stayner—P. McSherry to Bank of Commerce, \$745; Tilsonburg—H. J. and Niva G. Matthews to D. Warnock, \$1,765; Toronto—W. Wilson to T. A. Crow, \$1,527; Toronto Junction—C. A. Kelly and wife to O'Keefe Brewing Co., \$3,493; Uxbridge Tp.—A. G. Scott to Toronto Brewing and Malting Co., \$1,918; Zorra Tp.—T. M. Whiteside et al to Oxford Per. L. and S. Co., \$3,208;—R. Morris to F. E. O'Flynn, \$2,088.

BILLS OF SALE—ONTARIO.

Mariposa—S. Armitage to Susan Armitage, \$600; Port Arthur—H. S. Lewis to Algoma Steam Laundry Co., \$5,200;

Toronto—T. Milburn & Co. to T. Milburn Co., Ltd., \$150,000; Gore Bay—A. Thorn to G. N. Ellis, \$675; Oneida—R. F. Barker, sr., to R. F. Barker, \$1,000; Mulmar Tp.—W. J. Adair to J. A. Halsted, \$1,056.

BILLS OF SALE—NEW BRUNSWICK.

Caracquet—W. P. Foley, \$749; St. John—Raymond & Doherty, \$10,000.

BILLS OF SALE—BRITISH COLUMBIA

Victoria—E. Bray, \$5,551; Vancouver—L. B. Cooper, \$800

BILLS OF SALE—NOVA SCOTIA.

North Grant—J. McDougall, \$684.

CHATTEL MORTGAGES—MANITOBA & N.W.T.

Beausejours—J. D. Campbell, \$1,652; Crystal City—C. F. Oke, \$664; Star—W. G. Ross, \$1,132; Winnipeg—S. A. D. Bertrand et al, \$77,633; D. J. Mooney, \$992; Roland—A. B. Craddock, \$1,600; Cardstone—J. W. and E. Kearl, \$1,250; Yorkton—J. J. Smith, \$843.

CHATTEL MORTGAGES—NOVA SCOTIA.

Bridgetown—H. E. Ricketson, \$1,800.

CHATTEL MORTGAGES — BRITISH COLUMBIA.

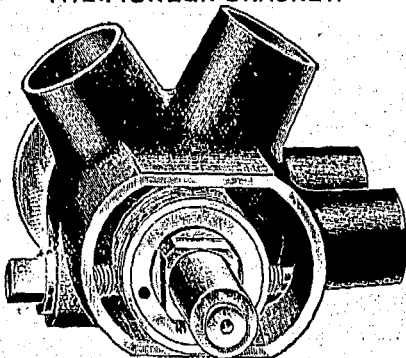
Vancouver—Peppard & Mitchell, \$1,500; Ymir—B. R. Raymond & Co., \$733; Cascade—B. C. Mercantile and Mining Syndicate, Ltd., \$9,734; Victoria—H. C. Wulf, \$800.

Beestons Globe Cycle Co., Ltd.,

THE PIONEER BRACKET.

Wolverhampton, ENGLAND.

ESTABLISHED 1830.

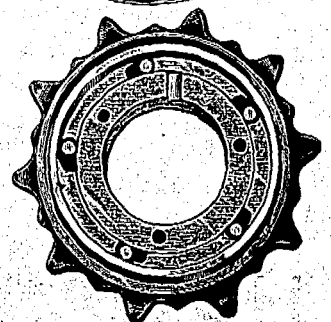
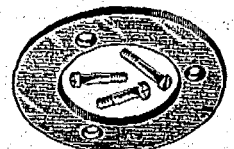


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- A new bracket giving a perfect adjustment of your chain in twenty seconds.
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- A back-peddelling-rim brake which acts at any point. It is free from objections, and perfectly safe. It has no peers.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

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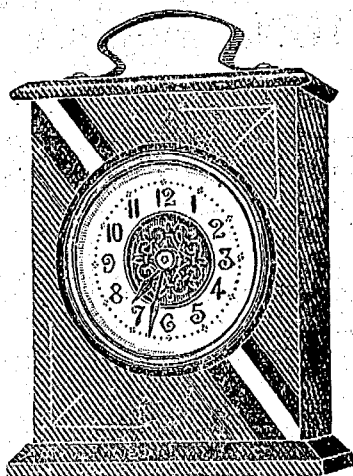


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BAGPIPE MAKER.

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El Padre Needles

10 cents.

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The Best

→ CIGARS ←

that money, skill, and nearly half a century's experience can produce.

Made and Guaranteed by

S. DAVIS & SONS,

MONTREAL, Que.

—The Banks of Toronto, Hamilton, Quebec, the Merchants' Bank and Bank of Commerce have each declared a half-yearly dividend at same rate as previous half year.

—Mr. George H. Gillespie, president of the Hamilton Provident and Loan Society, died on 24th inst. Mr. Gillespie was born August 10, 1827, at Biggar Park, Scotland, and had resided in Hamilton since 1851. He was for years in

the wholesale dry goods business in that city, where he was very highly respected, as he was also wherever known.

CONFLAGRATION AT HULL.

News of a serious conflagration at Hull has arrived just as we are going to press. The fire is stated to have leaped across the Ottawa river and broken out in the three places in the Eddy yard. Hull is a terrible place for a fire as it is a mass of combustible materials on a large scale, being made up of wooden houses, sheds, saw mills, and lumber yards, with very inadequate fire protection, for which it has been accustomed to rely mainly upon Ottawa, of which Hull is, practically, a suburb.

FINANCIAL.

Montreal, Thursday, 26th April, 1900.

The bank report for March shows a remarkable expansion of business for the season. The banks are declaring half-yearly dividends at the rate for previous half-year. They are likely to have excellent statements to lay before next annual meetings. The Vancouver, out from Liverpool, is expected to arrive here this evening. There is little in the war news to affect the money market. It is not clear what the situation really is. Making still holds out as the Boers, who are so brave behind a rock, are scared out of their wits when on the open. Wepener has been wrested from them and hopes run high that they are cut off from retreating northwards. The Boer delegates have been refused a hearing by the principal governments of Europe, so that hope is crushed.

The Boers are learning that their threats to destroy the Johannesburg mines are regarded with utter detestation by civilized nations, although such wanton destruction of private property is being openly commended by the pro-Boer papers in the United States. Although the exports from the States have for some time been in excess of imports there is almost a certainty that they will have to export gold at an early date. The secret of this apparent anomaly must be sought for in the movement of securities and the transactions to which they give rise. Money is in more active demand in London than in New York, and money, like other merchandise, goes to the best market. The Paris Exhibition too will cause a heavy amount of American funds to travel across the Atlantic in some form. New York banks are making special arrangements to supply travellers with financial conveniences in view of the exodus to Europe this year on an unusually large scale. The Victoria-Montreal Fire Insurance Co., is offering a portion of its stock to investors. In order to interest policyholders in the company's welfare holders of 5 shares are to be allowed a rebate on their insurance for 5 years. This alone will be a good return upon the investment, but the promise is favourable for a satisfactory dividend from the general business. Subscriptions will open on 8th May at the office of the General Trusts Corporation, Toronto, and Montreal Trust Co., in this city. The stock market in New York remains unsteady. Congress is invited by resolution to enquire into the Steel and Wire Co.'s alleged manipulation of its own stocks. Locally there has been a small business done in stocks, too much uncertainty prevails to encourage operations. Pa-

THE FIRTH CO., LIMITED,

CONTRACTORS TO THE WAR OFFICE AND THE ADMIRALTY,

Florence Mills, WARRINGTON, England,

MANUFACTURERS OF

IRON AND STEEL WIRE.

SPECIALITY—TINNED AND GALVANISED STEEL MATTRESS WIRE.

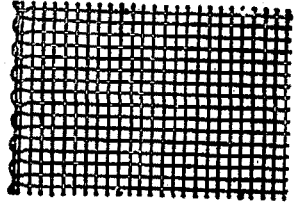
Bright, Tinned, Galvanised and Coppered Wire
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WOVEN WIRE MATTRESSES of Every Description.

Specially Prepared

WIRE CLOTH or GAUZE For Screening or Stamp Battery Purposes

UPHOLSTERERS' SPRINGS, ETC.



cific has declined, quotations of sales being from 95% to 97 1/4; Electric, 201 to 201 1/2; Bank of Montreal, 262. Consols stand at 100 1/2 c. Sterling exchange tends upwards. Local money rates remain as last week.

The following is a comparative table of stocks for week ending April 26th, supplied by Chas. Meredith & Co., Stock Brokers, Montreal:—

BANK.	Share.	Highest.	Lowest.	Average same date Last Year
Bank of Montreal	37	262 1/2	261	250
Merchants Bank	16	162	160	170
Quebec Bank	25	127	127	126
Can. Bk. of Com.	17	148	147	150
MISCELLANEOUS.				
Can. Pacific	1370	97 1/2	95 1/2	92 1/2
Payne	16750	120	117	387
Com. Cable Co.	5	172	172	183
Rich & Ont. new.	30	110	110	....
Rich. & Ont. x.n.s.	110	109 1/2	109	....
Montreal Teleg.	50	165	165	172 1/2
St. John Ry.	16	125	125	....
Rich. & Ont. Nav	235	112 1/2	108	108
Virtue Co.	78025	110	104	....
Montreal St. Ry.	1251	264 1/2	255	327 1/2
" " Rights.	381	75	71	....
Montreal Gas Co.	318	184 1/2	183 1/2	204 1/2
Bell Telephone	37	180	180	177 1/2
Royal Electric	1407	202	199 1/2	180
Toronto Ry.	1168	98 1/2	96 1/2	118 1/2
War Eagle	4900	145	140	365
Twin City	225	64	63 1/2	71
Mont. Cotton Co.	9	141	140	168 1/2
Can. Col. Cotton	150	80	79 1/2	76

Merchant Cnt.	50	135	135	....
Dom. Cot. Mills	578	101	99 1/2	112 1/2
Republic	15600	106	100	....
Dom. Coal pld.	5	117	117	....
Mont. & London	11950	80	29	70

MONTREAL CLEARING HOUSE.

	Clearings.	Balances.
Total for week ending Apr. 26, 1900.	13,769,874	2,106,071
Corresponding Week of 1899	14,771,414	1,970,408
" " 1898	13,479,103	1,871,599
" " 1897	10,634,511	1,565,480

BUSINESS DIFFICULTIES.

—David & Robert, grain and flour dealers, Montreal, have assigned.
—Alf, Poliquin, grocer, at Quebec, has assigned with assets amounting to \$4,700 and liabilities of \$10,000.
—H. H. McDonald, tailor, Teeswater, Ont., assigned, and left for the U.S. the same day. The assets amounted to a little over \$100. Liabilities about \$600, principally owing to the London firm of A. E. Pavey & Co.

MONTREAL WHOLESALE MARKETS.

Montreal, April 26th, 1900.

The life usually apparent with the advent of navigation on the St. Lawrence is seen this week in the erection of freight sheds, etc. Ocean vessels are expected to-day. Values have under-

gone but few changes during the past week. Hardware has been subject to heavy attacks in the United States, where wire nails have been reduced \$1 per keg. Latest dispatches, however, indicate a sustaining of prices in steel and iron. Efforts on the part of industrial parties to gain control of large plants is thought to be mainly responsible for the drop in wire goods and the market here has not been so far affected. A decline of 5c in turpentine and an advance of 3c in linseed oils have been the chief features of the week. Dairy products are lower, butter especially. Other goods are steady.

BUTTER.—The market has been very unsettled all this week, and prices have fluctuated more quickly. Buyers are inclined to hold off and the business passing is much lighter. Values have declined fully 2c to 3c per lb. Choicest creamery has been offering freely during the past 24 hours at 16 1/2 c to 17 1/2 c, whereas, in the early part of the week 19c to 20c was asked for the same quality of goods. The tendency is decidedly downward and the expectations are to see still lower prices before the week closes. Dairies are also in much larger supply and are to-day being offered at 15c to 16c lb. The market is overstocked with roll butter which is difficult to sell, being offered at 12c to 13 1/2 c per lb. Old creamery is still in liberal supply and is quoted at 13c to 15c, but buyers look for a 12c price as it is difficult to sell at the above prices.

Telegraphic Address: "MAROQUIN, LONDON."

T. T. WOOD & CO.,

Manufacturers of

MOROCCOS, Roans and Wool Rugs,

FOR

UPHOLSTERERS, COACH BUILDERS,

Case Makers, Bookbinders and Bag Makers.

198-200, Bermondsey Street, Southwark,

LONDON, S. E., England.

For Buttons of "BOBS" and of the FLAG,

See Announcement Elsewhere.

.....Contractors to the War Office and The Admiralty.....

Wm. SMITH & SON,

MANUFACTURERS OF

● PATENT STEEL MUSIC WIRE, ●

Bicycle Saddle Spring Wire, Chain Wire, Wire for Bicycle Spokes and Balls,

Brass and Steel Pinion Wire, Wire for Machine Needles and Bars,

Square, Oval, Centre, Hexagon Wires, &c., &c.

Patent Steel Rope, Plough, Hawser Wires, etc. Best Round Cast Steel Wire FOR TWIST DRILLS.

MILD CAST STEEL WIRE OF EVERY DESCRIPTION.

Dallam Wire Works, Warrington, England.

Telegraphic and Cable Addresses:—"SMITH," WARRINGTON.

CHEESE.—Business passing is light. There seems to be a wide difference between buyers and sellers as to actual value. Choicest new stock is now selling at 10½c to 11c, with best grade fall makes, held at 11½c to 12c, but few if any transactions are recorded. The price is certainly very high in comparison with that of a year ago, and as is usual in such cases buying is never indulged in as freely until the new conditions work themselves gradually into favor. There is also the probability of prices declining, these features doubtless aiding the slow surface at present apparent.

DRUGS, CHEMICALS, BARKS, ETC.—Few changes have developed during the past week. Canary seed is higher in primary markets, owing to short acreage sown on account of unfavorable weather conditions. Opium is steady with prospects of a plentiful supply. Quinine is firm with stronger advices from London. Cocoa butter shows a slight decline, and morphine is also quoted 10c lower. Cramp root is considerably lower, owing to heavy offerings of new crop. Sal soda is firmer owing to reported light stocks abroad. Oriental advices say that Samuel & Co., an Eng-Formosa camphor monopoly for tenish firm, have outbid American and other parties for the same.

Eggs.—The market appears to have struck bottom as the demand has largely improved. Considerable stock is now going into store for fall and winter selling. There are large sales being put through at 11½c to 11¾c dozen. Towards the close there appears to be rather more firmness, and receivers are now asking ¼ to ½ cent advance.

FLOUR, FEED & MEAL.—The opening of navigation has caused a better demand for flour from local river freight points. While no large transactions are reported, the volume is well maintained. Prices are firm in keeping with higher quotations for wheat. Feed continues scarce and the recent advances are firmly held. Bulk rolled oats are quiet, much of the demand running to package goods from other markets, which are pushed with a vigor worthy of a better cause. Quotations are: Flour—Winter wheat patents, \$3.70 to \$3.85; straight rollers, \$3.30 to \$3.40, in bags, \$1.60 to \$1.65. Manitoba patents, \$4; strong bakers, \$3.70. Manitoba bran, bulk, \$16.50; shorts, 18.00; mouille, \$20 to \$24.00; per ton; oatmeal, \$3.30 to \$3.35, and \$1.60 to \$1.65 per bag; baled hay, No. 1,

\$9.50 to \$10; No. 2, \$8.25 to \$9; clover and mixed, \$6.50 to \$7. Best timothy hay in bulk is held at \$8 to \$8.50 per load, averaging 1,500 lbs.

GREEN FRUITS, ETC.—The advent of warm summer weather has brought about the customary call for early fruit and vegetables. What little variety is yet shown sell readily where prices are at all within reach of the consumer, after the commission merchant and retailer have had a little profit. The opening of navigation, for which the river is now prepared, will hurriedly bring to this important summer line the activity and life necessary. Dealers express the opinion that the coming season will be productive of plenty goods and large sales owing to low prices and good demand through prosperous times. Quotations are: Cal. navel oranges, \$3 to \$4.00; Jamaica oranges, \$5.50 to \$6; seedlings, \$2.50 to \$3; Valencia oranges, 420's, \$5.25 to \$5.50; 714's, \$6 to \$6.25; large sizes, \$6.25 to \$6.50; lemons, \$2.75 to \$3.25; bananas, \$1.40 to \$2.25; pineapples, 15c to 25c; tomatoes, \$3.50 to \$3.75 crate; grape fruit, \$4.50 to \$5.00 box; tangerines, \$5 per half box; apples, \$1.50 to \$2.25 for No. 2's; and \$3.50 to \$4 per barrel for No. 1; coconuts, \$3.50 per 100; Spanish onions, in crates, 70c to 80c; California celery, \$6.75 to \$7.00; strawberries, 30c to 35c; cucumbers, \$1.75 per doz.; mushrooms, 75c to 80c lb.; Bermuda onions, \$2.75 per crate; cauliflower, per crate, \$4.50; California pears, E. Beurre, \$4.25 per box; asparagus, \$4.50 to \$6 doz.

GROCERIES.—The higher prices ruling for molasses, reported in our issue of a week ago in which an advance of 2c per gallon at the point of production was given, has been firmly maintained since, and higher prices ruling for other makes adds to the firmness. Barbadoes present cost laid down here would equal 39c. This does not compare with our quotations for the reason that the trade here bought at a lower figure earlier and have not advanced prices in proportion. Sugars are unchanged, although the U.S. markets are reported higher. Dried fruits are moving slowly with no change in values. The Japan tea market will open in a week or so. No advance is likely although reports have been current of a ten per cent. rise.

HARDWARE & METALS.—Although the indications from U. S. sources have been for a much lower level of values not only in wire goods but in heavy materials the market here has not yet moved in that direction. In the U.S.

wire nails took a drop of \$1 per keg. However, evidences have not been wanting to show that the movement of the American Steel and Wire Company was not a fair index of the state of the market. Internal disturbances have been in order and for this reason movements must be taken for a reason aside from their outward showing. Steel prices will not be cut, at least it is so asserted by the leading dealers. The approach to a recent legal encounter which culminated in the amalgamation of the Carnegie-Frick interests appears to have started a sort of upheaval which it will take some time to allay and this over, the iron, steel and wire interests

MONTREAL CITY & DISTRICT SAVINGS BANK

The Annual General Meeting of the Stockholders of this Bank will be held at its Head Office, 170 St. James Street, on

TUESDAY, 1st MAY next, at 1 o'clock, P.M.

for the reception of the Annual Reports and Statements, and the election of Directors. By order of the Board.

H. BARBEAU, Manager.

Montreal, 31st March, 1900.

Bank of Hamilton.

NOTICE is hereby given that a dividend of four per cent. on the paid up capital stock of the Bank, for the half-year ending 31st May, has this day been declared, and that the same will be payable at the bank and its branches on and after 1st June.

The transfer books will be closed from the 16th to the 31st May both inclusive. The Annual Meeting of the shareholders will be held at the head office of the bank, in the City of Hamilton, on MONDAY, 15th JUNE, at twelve o'clock noon.

By order of the Directors, J. TURNBULL, Cashier.

HAMILTON, 25th April, 1900.

QUEBEC BANK.

DIVIDEND NOTICE.

NOTICE is hereby given that a DIVIDEND OF THREE PER CENT. upon the Paid-up Capital Stock of this Institution has been declared for the current half-year, and that the same will be payable at its Banking House, in this city, and at its Branches, on and after FRIDAY, the first day of June next. The Transfer Books will be closed from the 17th to the 31st May, both days inclusive. The Annual General Meeting of the Shareholders will be held at the Bank on Monday, the 4th day of June next. The chair will be taken at 3 o'clock.

By order of the Board of Directors, THOMAS McDOUGALL, General Manager.

Quebec, 24th April, 1900.

Old Outer Covers

Repaired Equal to New or Bought for Cash

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

A TRIAL ORDER SOLICITED.

PROMPT DELIVERY.

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

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

Full Particulars of the

IMPERIAL TYRE & RUBBER CO., Ltd.

27 BROOKE STREET,

HOLBORN, LONDON, E. C., Eng.

will be found to be under somewhat different managements. Meantime prices are liable to go suddenly up or down.

HATS.—The straw hat season is now on and the appearance of city display windows bespeak the usual demand. Prices for anything better than the little umbrella or fishing hat at 70c to \$1.25 a dozen, range from \$1.50 a dozen up. The very coarse straw which worked into favor last season is again adopting its former tactics, and with the determination characteristic of its make will be again popular. It is said U.S. dealers cannot get enough of this straw but the supply here is calculated to go round. Popular bands will show polka dots in abundance and of a size to be seen at a distance. Fancy stripes and figures will be shown on all. Shapes in straws have not changed from former styles.

LEATHER & SHOES.—Many shoe manufacturers are about stock-taking and until this duty is over full cutting will not begin. Consequently leather is not turning over very speedily on local account. Prices are holding the degree of firmness which has characterized them for some time, and this in the absence of much business, so it is confidently expected among the trade that as much goods will be shortly required, values will be fully maintained. A prominent custom retailer said this week that he had more orders than he could fill during the next month and he had to refuse limit work.

MAPLE PRODUCTS.—Receipts are rather more liberal and the market is now well supplied. Prices remain steady under a good inquiry. Syrup in wood is held at 6½c to 7c; tins, wine gallons, 70c to 75c. Maple sugar, as per quality, and make, 7½c to 10c lb.

PAINTS, OILS & GLASS.—Decided changes have marked the movements in oil and turpentine of late. Linseed oils have again advanced 2c per gallon all round, making raw 72c to 75c and boiled 75c to 76c, as to quantity. Turpentine, on the contrary, and as if to equalize to some degree the price of mixed paints, declined 5c making the present price 77c. Last week's quotation was 82c. Cod liver oil has declined 50c in the primary markets. Glass is steady and unchanged.

WOOL.—Domestic and Foreign.—The market is quiet, but prices are being kept up. There seems to be no desire to buy large lots manufacturers being fearful of prices being sustained. The U.S. markets are also flat, buyers holding off. Those who went to California and Montana and bought from the sheep's back will stand to lose 2 to 3c per lb. Buyers from Cornwall and Pe-

STOCKS AND BONDS.

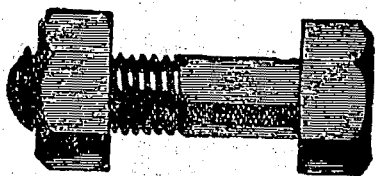
NAME.	Par Val's.	Capital Subscribed.	Capital paid-up.	Resl.	Div. last 6 Ms	Dates of Dividends.	Per Cent. Price Apr. 25, (Bid)	Cash value per S.
British North Am.....	248	4,866,666	4,866,666	1,581,000	2½	Apl. Oct	147½	147 50
Can. Bank of Commerce	50	6,000,000	6,000,000	1,000,000	3½	June Dec	105	42 00
Commercial, Windsor..	40	500,000	300,000	80,000	3	.....	268 xd	181 50
Dominion	50	1,787,800	1,876,080	1,500,000	3½	Jan July	156	78 00
Eastern Townships.....	50	1,483,700	1,500,000	850,000	2½	.....	.....	.....
Halifax Banking Co.....	20	500,000	500,000	400,000	3½	Feb. Aug	158	79 00
Hamilton	100	1,787,800	1,876,180	1,116,212	4	June Dec	188	188 00
Hochelaga	100	1,500,000	1,495,880	565,000	3½	June Dec	152	152 00
Imperial	100	2,482,700	2,407,213	1,504,692	4 & 1	June Dec	211½	211 25
Jacques Cartier.....	25	500,000	500,000	.....	3	June Dec	.....	.....
Marchants' Can.....	100	6,000,000	6,000,000	2,600,000	3½	June Dec	160	160 00
Marchants' Halifax....	100	2,000,000	1,997,240	1,700,000	3½	Feb. Aug	180	188 00
Molson	50	2,460,150	2,285,335	1,636,000	4 & 1	Oct April	190	95 10
Montreal	200	12,000,000	12,000,000	6,000,000	3	June Dec	280	620 00
Nationals	80	1,200,000	1,200,000	150,000	3	May Nov	90	27 00
New Brunswick.....	100	500,000	500,000	700,000	6	Jan July	800	800 00
Nova Scotia.....	100	1,803,200	1,760,900	2,162,570	4½	Feb. Aug.	221	221 00
Ontario.....	100	1,000,000	1,000,000	110,000	2½	June Dec	127½	127 50
Ottawa	100	1,094,900	1,763,250	1,427,437	4 & 1	June Dec	190	190 00
People's of N. B.....	150	180,000	180,000	140,000	3	.....	250	376 00
Quebec	100	2,500,000	2,500,000	700,000	3	June Dec	125	125 00
St. Stephen's.....	100	200,000	200,000	45,000	2½	April Oct	.....	.....
Standard	50	1,000,000	1,000,000	600,000	4	April Oct	196	196 00
Toronto	100	2,000,000	2,000,000	1,800,000	6	June Dec	235	235 00
Traders	100	1,000,000	1,000,000	70,000	3	June Dec	114½	114 50
Union (Halifax).....	50	500,000	500,000	250,000	3	Mch Sept	123	61 00
Union of Canada.....	100	2,000,000	2,000,000	450,000	3½	June Dec	.....	.....
Western.....	100	500,000	358,239	128,000	3½	Aprl Oct	.....	.....
Agri. Sav. and Loan Co.....	50	620,000	629,544	160,000	3	Jan July	.....	.....
Bell Telephone Co.....	100	3,168,000	3,168,000	910,000	4½	Jan	177	177 00
Brit. Can. Loan & Inv. Co.....	100	1,937,900	398,481	120,000	3	Jan July	95	95 00
Brit. Mortg. Loan Co.....	100	450,000	316,504	100,000	3	July	.....	.....
Can. Colored Cot. Mills Co.....	100	2,700,000	2,700,000	.....	.....	Oct	75	75 00
Can. Landed & Nat'l Inv't Co.....	100	2,008,000	1,004,000	350,000	3	Jan July	85	85 00
Can. Perm. Loan and Sav. Co.....	50	5,000,000	2,600,000	1,200,000	3	Jan July	116	68 00
Can. Sav. & Loan Co.....	50	750,000	750,000	220,000	3½	June Dec	114	67 00
Central Can. Loan & Sav. Co.....	100	2,500,000	1,250,000	385,000	3	Jan July	134½	134 25
Dominion Sav. and Inv. Co.....	50	1,000,000	934,200	20,000	2½	July Dec	75	37 50
Dominion Telegraph Co.....	50	1,000,000	1,000,000	.....	1½	Jan	123	64 00
Dominion Cotton Mills Co.....	100	3,000,000	3,000,000	.....	3	Mar	100	100 00
Freehold Loan and Sav. Co.....	100	3,231,500	1,319,100	300,000	3	June Dec	.....	.....
Hamilton Prov. and Loan.....	100	1,500,000	1,100,000	345,824	3	Jan July	110	110 00
Home Sav. and Loan Co.....	10	2,000,000	200,000	200,000	3½	Jan July	140	14 00
Huron & Erie Loan & Sav. Co.....	50	3,000,000	1,400,000	750,000	4½	Jan July	177	88 50
Imperial Loan and Inv. Co.....	100	840,000	720,647	160,000	3	Jan July	95	95 00
Landed Banking and Loan.....	100	700,000	658,098	160,000	3	Jan July	112	88 50
Land. & Can. Loan and Sav. Co.....	50	5,000,000	700,000	210,000	4	Mch Sep	60	30 00
London Loan Co.....	50	679,700	681,859	31,000	3	Jan July	107	53 50
Land. and Ont. Inv. Co.....	100	2,750,000	559,000	160,000	3½	Jan July	96	96 00
Manitoba & North-W. Ln Co.....	100	1,500,000	375,000	51,000	3	Jan July	45	45 00
Montreal Telegraph Co.....	40	2,000,000	2,000,000	.....	2	Jan	164½	65 80
Montreal Gas Co.....	40	2,500,000	2,997,916	.....	5	Aprl Oct	183½	73 80
Montreal Street Ry. Co.....	50	5,000,000	5,000,000	334,247	2½	Feb.	955	256 00
Montreal Cotton Co.....	100	1,400,000	1,400,000	800,000	4	Mch.	141	141 00
Montreal M'g Co.....	100	600,000	600,000	.....	4	Feb	135	135 00
Montreal Loan and Mortg.....	25	500,000	500,000	300,000	3½	Mch Sep	140	35 00
Ont. Indus. Loan and Inv.....	100	458,800	314,388	150,000	3	Jan July	155	61 00
Ont. Loan and Deb. Co.....	50	2,000,000	1,200,000	515,000	3	Jan July	25	12 50
People's Loan and Dep. Co.....	40	600,000	600,000	40,000	.....	Jan July	63	63 50
Real Est. Loan Co.....	50	578,240	373,720	50,000	3	Jan July	112	112 00
Richelieu and Ont. Nav. Co.....	100	1,350,000	1,350,000	250,000	.....	.....	.....	.....
The Royal Electric Co.....	100	1,500,000	1,500,000	323,862	.....	Jan.	200%	20087½
Toronto Electric Light Co.....	100	500,000	.....	20,000	.....	Jan.	131½	131 50
Toronto Mortgage Co.....	100	1,445,880	724,540	250,000	2½	.....	78	78 00
Toronto Street Railway.....	100	6,000,000	6,000,000	.....	.....	Jan.	98½	90 75
Western Can. Loan and Sav.....	50	3,000,000	1,500,000	770,000	3	June Dec	98	49 00
Western Loan & Trust Co.....	50	2,201,200	561,721	53,000	3½	.....	105	105 00
Windsor Hotel.....	.....	.....	.....	.....	.....	.....	.....	.....

* Paying quarterly dividends.

Telegraphic Address: "COOPER, SHEFFIELD."

11937

Manufacturers of every
Description
of



Bolts, Nuts, & Rivets.

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

**Railway Spikes,
SET SCREWS, WASHERS, &c.**

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

terboro, Ont., were in this market today but showed no inclination to deal heavily and it begins to be somewhat of a mystery to importers what manufacturers can really be using. Cape wools are worth here 22c to 24c and Natal 24c to 26½c. California is worth 15c to 20c, having declined about 2c ib. The expectations are that the London market will hold its own. The next series of sales opens on Mary 8th. 250,000 bales will be offered as against some 196,000 bales at same time last year.

anticipate an active spring trade. The opening of navigation will give an impetus to trade. Prices generally are firm, with dry goods maintaining full advances. Payments rather better this week. Groceries are fairly active, with prices firm, and there is a fair movement in hardware and metals. The cartage strike interferes somewhat with the delivery and receipt of goods. Money firm, with prime discounts quoted at 6 to 6½ per cent. Call loans, 5½ to 6 per cent. Sterling exchange firmer. Speculation in stocks dull and prices rather weaker. Latest sales: Dominion Bank 264 xd, Toronto 235, Ontario Bank 127½, Imperial 212, Consumers 150, C.P.R. 95½, Cable 168, General Electric 167¼, Toronto Electric 132, Canada Permanent and W. C. Loan 118. Butter, &c.—The supplies of butter are large and prices are easier. Choice dairy tub is quoted at 14c to 15c in a

jobbing way, and the best pound rolls at 15c to 16c. Medium, 12c to 14c. Creamery is easier at 18c to 19c for tub and at 20c to 20½c for rolls. Eggs sell at 11c per dozen in case lots. Cheese is unchanged at 13c in a jobbing way for old and at 12c for new.

Dressed Hogs.—Offerings are small, and prices are steady. Sales of small lots at \$7.25 to \$7.40.

Flour and Grain.—The flour market is quiet with prices unchanged. Straight rollers in barrels are quoted at \$2.85, and choice grades at \$3 to \$3.10. Manitoba patents, \$4 to \$4.10, and strong bakers, \$3.05. Bran easier, at \$15 to \$16; and shorts at \$16 to \$17 west. Oatmeal, \$3.20 to \$3.30 in car lots. Wheat quiet, with prices steady; white and red, 66c to 66½c, north and west, and spring at 67c east. Goose, 72c low freights. No. 1 Manitoba hard, 80½c, grinding in transit, and at 79½c North

TORONTO WHOLESALE TRADE.

(Revised by Telegraph.)

Toronto, April 26, 1900.

Business has been fairly active during the week, and merchants generally

W. K. & C. PEACE,

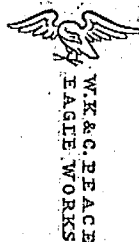
EAGLE WORKS,

SHEFFIELD, ENGLAND,

MANUFACTURERS OF

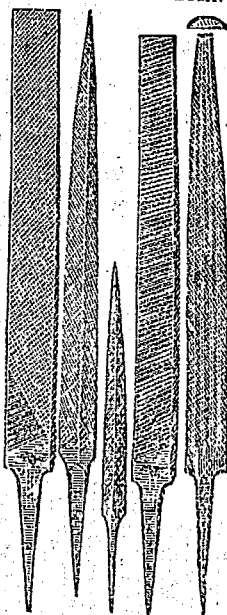
Steel & Files, Saws, Edge Tools, &c.

REGISTERED TRADE MARKS,



"W. K. & C. PEACE" "IMPERIAL"
"EAGLE WORKS" "W. K. PEACE"
"IBBOTSON" "R. IBBOTSON"
"PEACE & CO." "PATTERSON"
"W. I. HORN & CO."

Imperial
WARRANTED
CAST STEEL



Warranted Cast Steel for Tools, Chisels, Taps, &c. Single and Double Shear Steel, Blister and Spring Steel. Steel for Agricultural Implements and Mining purposes.

Best Cast Steel Files for Engineers, Saw Mills, &c. Solid Cast Steel Hammers, Engineers' Tools, Circular and Mill Saws. Planing & Moulding Irons, Machine Knives and Cutters of all kinds.

By Special Appointment to H.R.H. The Prince of Wales.

Heaton, Butler & Bayne,



Artists in Stained Glass, Mosaics and Decoration.

14 GARRICK STREET, LONDON, Eng.

Estimates and References to completed Works on application.



LONDON:
O. LOFTHOUSE, 61 St. Mary Axe, E.C., Eng.

Patent Hard-Polished Wood Letter of the Latest Designs.

Labour and Space-Saving Joinery of the Best Workmanship

Everything required by Printers supplied.

→ ATLAS WORKS ←

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Offices Completely Equipped in the Most Modern Style.

ESTABLISHED 1869.

ESTIMATES FREE.

Fann Street, LONDON, E. C., England.

Telegrams: "Daycoll, London."

The Canadian Bank of Commerce

DIVIDEND No. 66.

NOTICE is hereby given that a DIVIDEND OF THREE AND ONE-HALF PER CENT. upon the Capital Stock of this Institution has been declared for the current half year, and that the same will be payable at the Bank and its Branches On and after

FRIDAY, the 1st day of June next.

The Transfer Books will be closed from the 17th of May to the 31st of May, both days inclusive. The Annual General Meeting of the Shareholders of the Bank will be held at the Banking House, in Toronto, on

TUESDAY, the 19th day of June next.

The chair will be taken at twelve o'clock. By order of the Board.

J. H. PLUMMER,
Assistant General Manager.

Toronto, April 24th, 1900.

The Bank of Toronto.

DIVIDEND No. 88.

NOTICE is hereby given that a DIVIDEND OF FIVE PER CENT. for the current half-year, being at the rate of TEN PER CENT. per annum, upon the Paid-up Capital of the bank, has this day been declared, and that the same will be payable at the bank and its branches on and after Friday, the FIRST DAY OF JUNE next.

The Transfer Books will be closed from the Seventeenth to the Thirty-first day of May, both days included.

THE ANNUAL GENERAL MEETING of Shareholders will be held at the Banking House of the Institution on Wednesday, the Twentieth day of June next. The chair to be taken at noon.

By order of the Board,
(Signed) D. COULTON,
General Manager.

The Bank of Toronto, Toronto, 25th April, 1900.

UNION BANK OF CANADA.

DIVIDEND No. 67.

NOTICE is hereby given that a Dividend at the rate of SIX PER CENT. per annum, on the Paid-up Capital Stock of this Institution, has been declared for the current half year, and that the same will be payable at the Bank and its Branches, on and after FRIDAY, the First day of June next.

The Transfer Books will be closed from the Seventeenth to the Thirty-first of May, both days inclusive.

The Annual General Meeting of the Shareholders will be held on THURSDAY, the Fourteenth of June next, at the Banking House in this City.

The chair will be taken at 12 o'clock. By order of the Board.

E. H. WEBB,
General Manager.

Quebec, April 25th, 1900.

Buy. Barley quiet and unchanged, with No. 2 quoted at 42c west, and at 43c east. Oats easier, with white quoted at 27½c west and at 28½c east; mixed dull at 27c west. Peas unchanged at 62c west and 63c east. Rye unchanged at 52c west and at 53c east. Buckwheat, 51c west and 52c east. Corn is firm, at 47½c on track for American, and at 45½c for Canadian.

Groceries.—Business this week fairly active. Sugars are unchanged, selling at \$4.68 for granulated and at \$3.93 to \$4.38 for yellows. Dried fruits are very firm. Valencia raisins, layers, 7½c to 8c. Provincial currants, 4½c to 5c. Filigras, 5c to 5½c. Coffees, unchanged, at 10c to 14c for Rios, and at 23c to 28c for Mocha. Canned goods steady; tomatoes, 95c to \$1; peas, 75c to \$1; corn, \$1.10 to \$1.15. Teas in moderate demand and firm.

Hardware and Metals.—Trade is active, with prices generally firm. Pig tin, 37c to 38c window glass, higher. Pig iron is unchanged.

Hides and Skins.—The hide market is unchanged. Cured steers sell at 10c, and cows at 9c. Dealers pay 8½c for No. 1 green, and 7½c for No. 2. Calfskins, 10c for No. 1, and 8c

for No. 2. Sheepskins firm at \$1.25 to \$1.40.

Live Stock.—The cattle market is dull, with prices weaker. Sales of a few cars of choice export cattle at 4½ to 4¾c per lb. Butchers' cattle sell at 3½c to 4c per lb., for good to choice lots. Stockers, 3½c to 3¾c. Sheep, 3½c to 3¾c per lb. for choice ewes. Lambs, 4½c to 6¼c per lb. Hogs firmer, the best bacon lots bringing 6¼c per lb., light fats, 5½c to 5¾c, and heavy 4¾ to 5¼c per lb.

Provisions.—There is a good demand for cured meats and prices are firm, with lard higher. Mess pork, \$16, and short cut, \$17. Bacon firm at 8¼c for large lots of long clear and at 8¾c to 9c for small lots. Rolls, 9c to 9½c. Hams, smoked, 11c to 12c. Lard is firm at 8½c to 9c, according to package. Dried apples, 5½c to 6c. Potatoes, 37c to 40c per bag. Hops are dull at 14c to 15c. Beans, \$1.25 for common and \$1.70 to \$1.75 for hand-picked.

Wool.—The wool market is dull, with dealers quoting lower prices. Fleece, 16c to 18c and unwashed, 10c to 11c. Pulled supers, 18c to 19c, and extras, 20c to 22c.

HOLGATE & FISHWICK,

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

Brewers' Engineers,

Brassfounders, Coppersmiths,

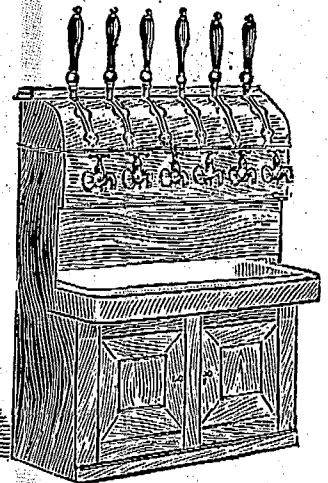
Plumbers, Pewterers,

Bar Fitters, &c.,

EVERY REQUISITE FOR PUBLICANS SUPPLIED.

Beer Engines, Warmers, Drainers, &c.

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



USERS.

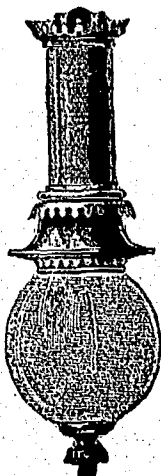
H.M. Government
(1,100 Lamps).

40 Corporations
and Vestries.

Over 20 Railways.

50 Electricity
Supply Stations,

Etc., Etc.,



20,000 IN USE.

BROCKIE-PELL PATENT ARC LAMPS.

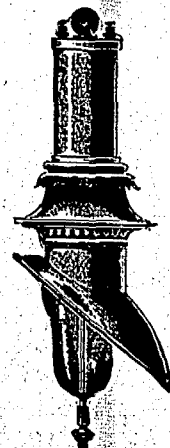
Trade Mark—"BROCHPEL." without
which none are genuine.

OWNERS of PATENTS and SOLE MAKERS:

BROCKIE-PELL ARC LAMP.

LIMITED.

21, 23, 25, TABERNACLE STREET,
London, England.



USERS.

Wm. Whiteley.
D. H. Evans
& Co., Ltd.

Gardiner & Co.

Chas. Baker
& Co., Ltd.

Jones Bros.

Horne Bros.

Lewis's.

Etc., Etc.

Telegraphic Addresses :
 "Hallford, Dartford," "Hallford, London,"

Telephone Numbers :
 London, 846 Bank. Dartford, 7.

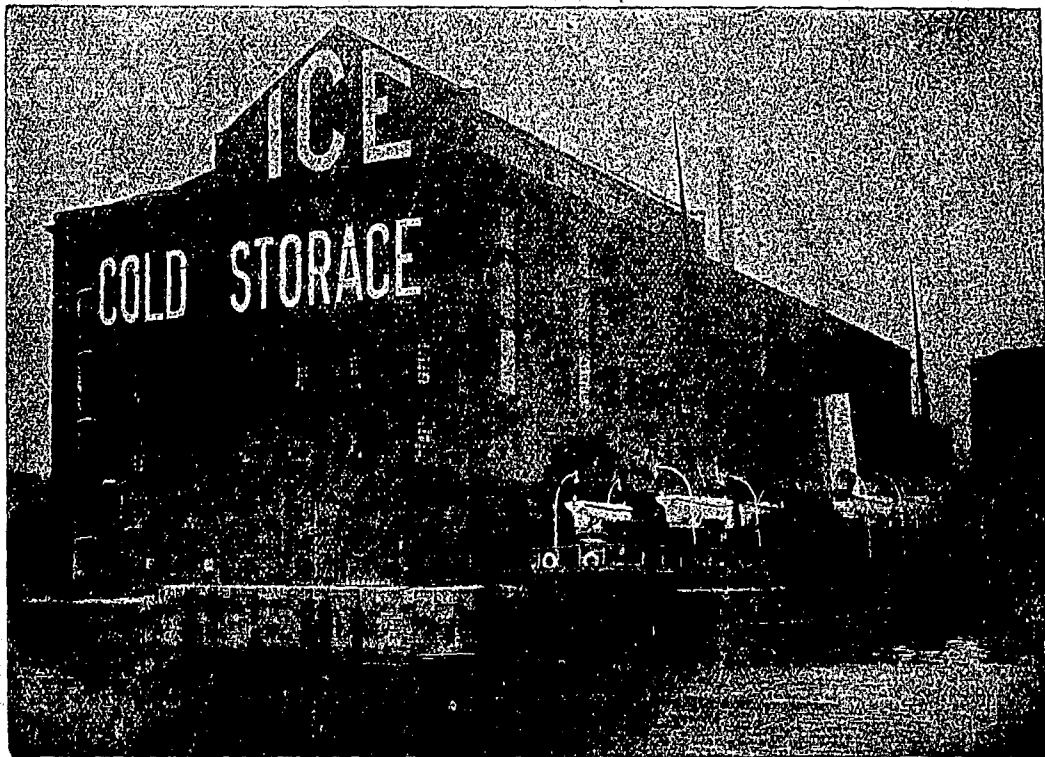
Codes Used, A. 1, and A. B. C. (4th edition.)

J. & E. HALL'S

REFRIGERATING & ICE-MAKING MACHINES,

(Patent Dry Air Carbonic System.)

Over 1,250 Machines Supplied, of which 700 are fitted on board ship.



(THE RIVERSIDE COLD STORAGE AND ICE COMPANY, LTD., LIVERPOOL.)

Refrigerating plant manufactured and supplied by J. & E. HALL Limited. (Patent Carbonic Anhydride System.)

CAPACITY, 1,000,000 cubic feet of cold storage.

50 TONS OF ICE MADE PER DAY.

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

OVER 100 MACHINES SUPPLIED FOR DAIRIES IN ENGLAND AND COLONIES.

☛ Fruit Cold Storage a speciality. ☚

J. & E. HALL'S

Refrigerating Machines Supplied to

H. M. Admiralty; H. M. War Department; H. M. Inland Revenue; H. M. Ordnance Department; H. M. Niger Coast Protectorate; London County Council; American, Russian, French, Japanese and Chilian Admiralties. The South Australian, Queensland, Victorian, Western Australian Governments; the three Government Hospital Ships at the Cape, and the Red Cross Society's "Princess of Wales."

J. & E. HALL, Limited, 23 St. Swithin's Lane, LONDON, E. C., Eng.

.....AND.....

DARTFORD IRON WORKS, KENT, Eng.

ISSUE OF
\$200,000 OF STOCK AT PAR

FULLY PAID AND NON-ASSESSABLE

VICTORIA-MONTREAL FIRE INSURANCE CO.

HEAD OFFICE, 183 ST. JAMES ST., MONTREAL.

(Incorporated by Special Act of the Parliament of Canada)

Authorized Capital - \$1,000,000.00

IN 10,000 SHARES OF \$100 EACH.

The necessary deposit having been made with the Insurance Department at Ottawa, this Company is licensed to do business throughout Canada.

There has already been subscribed \$650,000; \$150,000 is reserved for subscription outside of Canada; and the remaining \$200,000 is now offered at par to the Canadian public, to be paid in full, it having been decided by the Company to make its CASH CAPITAL \$1,000,000.00.

DIRECTORS:

PRESIDENT: Hon. WM. PUGSLEY, D.C.L., Q.C., M.P.P.,
St. John, N. B.

VICE-PRESIDENT: H. J. BEEMER, Esq.,
Director Quebec, Montmorency and Charlevoix Railway
Company, Montreal.

Hon. J. D. ROLLAND,
President Rolland Paper Company Ltd.; Director Banque
d'Hochelaga, Montreal.

C. J. BOOTH, Esq.,

President Canada Atlantic Railway Company, Ottawa.

EDWARD P. HATCH, Esq.,

(Lord & Taylor) Dry Goods, New York.

JAMES TALCOTT, Esq.,

Dry Goods, Commission, New York; Director Bank of
the Manhattan Company; Director Trust Company of
New York.

RODOLPHE AUDETTE, Esq.,

Of Messrs. Thibaudeau Frères & Cie., Wholesale Dry Goods,
Montreal and Quebec. President La Banque Nationale.

JAMES A. WRIGHT, Esq.,

Of Linde-British Refrigeration Company, Montreal.

THOS. A. TEMPLE, Esq.,

Of Messrs. Thos. A. Temple & Sons, Fire Insurance,
Montreal.

UNITED STATES TRUSTEES:

WM. H. HOLLISTER, Esq.,
Of Messrs. Kountze Bros., Bankers, New York.

CHAS. E. HUGHES, Esq.,

Of Messrs. Carter, Hughes & Dwight, Counsellors-at-Law, New York.

VALENTINE P. SNYDER, Esq.,

President Western National Bank, New York.

SOLICITORS:

Messrs. HATTON & McLENNAN, Montreal.

Messrs. BARWICK, AYLESWORTH & WRIGHT, Toronto.

Subscribers to this stock to the extent of five shares are entitled to a rebate of 20% on all premiums of insurance on their property placed in this company.

(CONTINUED ON NEXT PAGE.)

(CONTINUED FROM PAGE 1328)

This Company commenced the business of fire insurance on May 15th, 1890, and has already received in premiums, after deducting all charges for re-insurances, rebates, etc., over \$160,000.00, upon which the loss ratio has been but nominal.

Its Shareholders consist of many of the most prominent and successful business men in the Dominion, and the Company is enjoying great advantages thereby, because of their influence and the business they control.

The premiums on Canadian business have always shown a regular and steady increase, as per the following table, covering the preceding ten years:

1890,	- - -	\$5,836,071.00
1891,	- - -	6,168,716.00
1892,	- - -	6,512,327.00
1893,	- - -	6,793,595.00
1894,	- - -	6,711,369.00
1895,	- - -	6,943,382.00
1896,	- - -	7,075,850.00
1897,	- - -	7,157,662.00
1898,	- - -	7,349,666.00
1899,	- - -	8,125,498.00

The success of the two principal Canadian Companies, the "Western" and the "British America" of Toronto, is well known, and their record for regularly paying substantial dividends, while at the same time increasing their assets, has kept the market values of their stocks far above par.

The market values of the stocks of the British Companies doing business in this country average over 800% ; and the average of the American companies operating in Canada is 263% . The dividends paid

by the latter average 15.33% , while the average dividends of the English companies are even higher.

The assets in Canada of all the companies engaged in the business of fire insurance have increased during the past ten years, as follows:

Assets, December 31st,	
1888,	\$11,731,519.01
Assets, December 31st,	
1898,	20,694,785.30
<hr/>	
Increase in ten years,	\$ 8,953,265.39

The total fire assets of these companies, (excluding the life assets of the corporations combining life with fire insurance) advanced during the same period by nearly \$50,000,000.00 ; and in addition to the acquisition of this enormous sum, large dividends have been regularly paid to the shareholders.

Owing to better fire protection appliances and water supply, superior construction buildings, and a more careful inspection thereof, the percentage of fires confined to the buildings in which they originated, as compared to the total number of fires, has within the past few years greatly increased. The danger of conflagrations has therefore been much lessened, and the chance of a large loss disturbing the average of the year's operations been rendered more remote.

The average loss ratio of all companies operating in Canada and the United States during the ten years ending December 31st, 1898, was 53.22% of the net premiums received; leaving, after deduction of the expenses, and without including the im-

mense sums received as interest upon investments, a large margin of profit.

The ratio of losses to premiums received in Canada for 1899 was the smallest for ten years, the average being 56.02% . The loss ratio of the "Victoria-Montreal" from May 15th, 1890, the date upon which the Company commenced business, to Dec. 31st. of the same year, was only 15.04% ; while the loss ratio on its total premiums from the date of its starting business to the present time has not exceeded 15% ; showing that every care has been exercised in the selection of its risks.

Strong corporations in every branch of industry have incomparable advantages over those of small calibre, and fire insurance offers no exception to the general rule.

With the large cash capital which the "Victoria-Montreal" will have, it will be in an unassailable position, and will be able to most successfully compete for business. By its ability to spread its risks over a wide area, which, with proper management, is the essence of the science of underwriting, and with its large income, it will necessarily, being entirely independent of local conditions, make a substantial profit year after year, with much greater ease and to a much greater extent than would be possible for a company operating upon a smaller scale.

The connections which the Company has been fortunate enough to make, are and will be to it of the greatest possible benefit. They will assist it to become one of the largest fire insurance companies of this continent, and enable it to reach a high place among the strongest financial institutions of Canada.

THE "Victoria-Montreal" will, so far as it is possible to do, abide by the rules and rates of the Canadian Fire Underwriters' Association, charging the same rates of premium as the companies belonging to the Board. But, as it wishes to have the remaining fifth of its capital held in the same way as the portion already subscribed for, not between a few capitalists, but among the solid property owners of the Dominion; and, as it desires to obtain as much as possible of the business of this class, which it has found to be of great value, it will give to each investor subscribing for five or more fully paid shares the same privilege that has been given to its present shareholders, by delivering to him an agreement to allow a rebate of 20% off the regular tariff rates, on all premiums of policies covering on his property to the extent of the full gross line, including reinsurance, which this Company can write thereon.

This privilege is to remain in force for a period of five years.

A property owner will thus see that, independently of the dividends to be paid on the shares, which there is every reason to believe will be large, and will alone amply repay the investment, the agreement referred to above will enable him to realize, in addition thereto, an amount equal to interest upon his shares at from TEN to TWENTY PER CENT. per annum.

With the advantages above enumerated;— a good business already established, the large and profitable field which is open for its operations, the influence of a superior class of Shareholders, conservatism and energy on the part of its directorate and management, and a strong financial position, it is believed that the shares of the "Victoria-Montreal" offer exceptionally good opportunities for investment, and that the results thereof will be highly satisfactory.

TERMS: 10% payable upon application; 15% upon allotment; 25% on July 1st; 25% on September 1st; and 25% on November 1st.

SUBSCRIPTION LISTS will be opened at 10 o'clock a.m., on Tuesday, May 8th, 1900, and will be closed at 3 o'clock p.m. on Friday, May 11th, 1900, or earlier, the right being reserved to reject any application.

SUBSCRIPTIONS for stock and remittances in payment thereof to be made by cheque, registered letter, post office order, or express order to the

TORONTO GENERAL TRUSTS CORPORATION,

Cor Yonge & Colborne Sts., TORONTO, Ont.

Or to the **(Registrar and Transfer Agent for Ontario and Western Provinces,)**

MONTREAL TRUST & DEPOSIT COMPANY,

1707 Notre Dame Street, MONTREAL

(Registrar and Transfer Agent for Quebec and Eastern Provinces.)

Table with columns: Bank Statement to Govt., Capital Authorized, Capital Subscribed, Capital Paid up, Reserve Fund, Dividend Rate p. c., Notes Circulation, Bal. due to Dom. Gov., Balance due to Provincial Govts., Deposits by the public payable on demand. Rows include Toronto, Montreal, Nova Scotia, etc.

Table with columns: BANKS, Liabilities—Continued., Deposits by the public, Loans from Banks in Can. secured, Depos. on demand after notice or fixed day by other b'ks in Can., Balances Due other Banks in Canada., Balances Due other agts not in Canada., Balances Due other B'ks or agts in U. K., Other Liabilities., Total Liabilities. Rows include Toronto, Montreal, Nova Scotia, etc.

Bank of Ottawa bonus of one per cent equal in all to a dividend of 9 per cent per annum.
Molson's Bank bonus of one per cent equal in all to a dividend of 9 per cent per annum.

—A St. John, N.B., letter states that shipments from that port to the United States for the first three months of the present year totalled \$297,084, an increase of \$68,000 on the first three months of 1899.

—A Toronto letter states that the Department of Agriculture has issued a bulletin on the subject of sugar beets, prepared by Professor E. E. Shuttleworth, in which he points out that for

cattle feed these seeds can probably be grown anywhere in Ontario; but for the production of sugar they can only be grown in the greatest perfection where the temperature during May, June and July has a mean of 70 deg. Fahrenheit. The required condition exists in the counties of Essex, Kent, Bothwell, Elgin, Welland, Lincoln, and the southern portions of Lambton, Middlesex, Norfolk, and Haldimand. The professor,

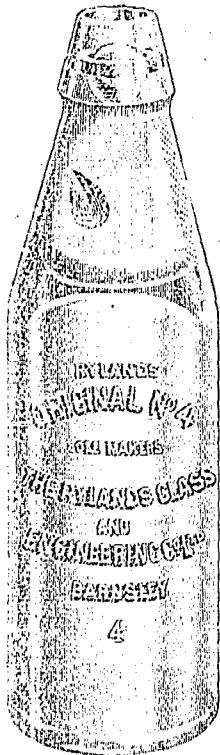
however, adds that in many portions of the province, in the vicinity of the lakes where planting can be done in May, and where favorable beet-harvesting weather can be depended on in October and the early part of November, they may be produced as successfully as in the foregoing places. Almost any soil, according to Professor Shuttleworth, will grow the sugar beet, but it does best in a warm, moist soil, having an open

The Rylands Glass & Engineering Company, Ltd.

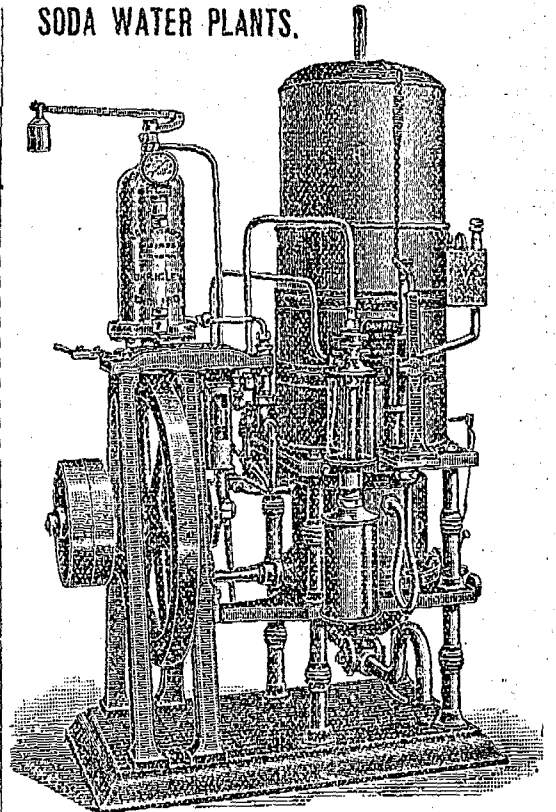
(SUCCESSORS TO DAN RYLANDS, LIMITED.)

PATENTEES, MANUFACTURERS & GENERAL SUPPLIERS OF COMPLETE FIT-UPS OF

SODA WATER PLANTS.



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



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

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

Catalogues on application.

to the further equipment of outfits of the same description in other Japanese mining centres.

—The Treasury Department at Washington has completed the arrangements for the retirement of Porto Rican money and the substitution of American currency. It is estimated that there are 10,000,000 pieces of silver and other metallic currency in the island now in circulation. These are worth 5,000,000 pesos. Congress has decided that the exchange shall be made on the basis of sixty cents for the pesos. About \$3,000,000 of American money will, therefore, be required to take up all the minor money in Porto Rico. In accordance with the recommendation of the President, in his message sent to Congress, the Senate has passed a joint resolution providing for the administration of civil affairs in Puerto Rico, pending the appointment of officers under the Puerto Rican Government law recently enacted.

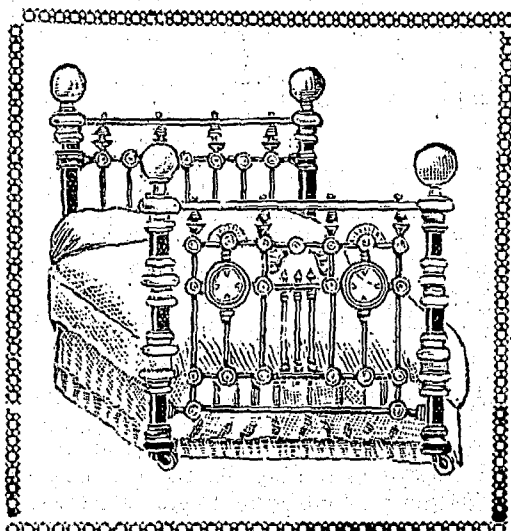
—A prominent citizen of Newfoundland, recently in this city, speaking of the progress of that colony, said: "The iron ore deposits of Belle Isle are now being extensively worked. Last year the Whitney syndicate had 3,000 men at work, and it is estimated that between the Nova Scotia Steel Company and the Dominion Steel Company of Sydney, there will be 5,000 men engaged from now on. At the place of

shipment 1,000 tons of this ore can be put on board ship every hour, and three or four steamers are there at once. A quantity of ore was sent to Germany last year, but it is likely the Sydney works will soon be in a position to take the Dominion Company's entire output at Belle Isle. The cost of shipment is very light. The ore can be placed on

board ship at the low rate of 20 cents per ton. The Messrs. Reid are doing a good work for the colony. The traffic now going over the railway is very considerable, and is constantly on the increase. Canadian flour is going into the colony in large quantities, and the heavy pork import from Chicago also passes over their line.

Gold Medals:—Warrington, 1898. Manchester, 1908. Auckland (New Zealand), 1899.

...The Mersey Bedstead Co., Ltd., Hadfield Works Warrington, England.



Manufacturers of
HIGH-CLASS

Bedsteads,

Cots, Folders,

&c.

OF EVERY DESCRIPTION
IN BRASS AND IRON.

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

Write for Pattern Book of Latest Design.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, APRIL 26, 1900.

Name of Article.		Wholesale.			Name of Article.		Wholesale.		Name of Article.		Wholesale.		
Boots and Shoes.				Brooms.				Heavy Chemicals.					
Brogans or Cobourgs	\$0 75	0 85		Good Luck 2-4 stg. Var. Han.	3 90	0 00	Bleaching Powder	2 50	3 00	Blug Vitriol	6 00	3 00	
Split Balmorals	0 90	1 10		Rose 4 varn. hand heavy	4 45	0 00	Blumstone	2 00	2 50	Brimstone	2 00	2 50	
Kip	1 10	1 20		Paney 4 " " medium	4 10	0 00	Caustic Soda 60	2 25	2 75	" 70	2 50	2 75	
Buff	1 20	1 50		Thistle 4 " " "	3 90	0 00	Soda Ash	1 35	1 50	Soda Bicarh.	2 25	2 35	
Buff or Congress	1 30	1 75		Map Leaf A 4 stgs.	4 45	0 00	Sal. Soda	0 75	0 85	Concentrated	1 50	2 00	
Felt Boots	1 30	1 75		" B 4 " stained	4 20	0 00	Dye-stuffs.		Archil, con.	0 27	0 29		
Kip	2 10	2 75		Shamrock A 4 " varn han	4 10	0 00	Cutch	0 08	0 09	Ex. Logwood	0 10	0 15	
Grain	2 10	2 75		" B 4 " stained	4 00	0 00	Chip	2 00	2 50	Indigo (Bengal)	1 50	1 75	
Felt Boots, half fox.	\$1 75	\$2 00	full 2 42 2 50	Dalay A 3 stgs varn handle	3 65	0 00	Indigo Madras	0 70	1 00	Gambier	0 05	0 06	
				" B 3 " stained	3 40	0 00	Madder	0 10	0 15	Snmac	70 00	75 00	
				Tulip No. 1 3 stgs "	3 60	0 00			Fish.				
				" 2 2 " "	2 50	0 00	Bloaters, per box	0 00	0 90	Labrador Herrings, N.F.	0 00	0 00	
				Carling 4 " "	4 40	0 00	No. 1 Shoro Herrings	0 00	0 00	No. 2 Nova Scotia	5 25	5 50	
				Warehouse 4 heavy	4 35	0 00	Mackerel No. 2, brls.	0 00	15 50	" 1/2 barrel	0 00	0 00	
				E. 3 str. bamboo handle	3 20	0 00	Green Cod, No. 1	4 50	0 00	Green " large	4 75	5 00	
				Drugs & Chemicals				Draft	0 00	0 00	No. 2 " "	0 00	3 50
				Acid Carbolic Cryst medf.	0 40	0 50	Large dry Gaspe per qntl.	0 00	4 50	Salmon, brls. 1/2	13 50	00 00	
				Aloes, Cape	0 16	0 18	Salmon, (half brls)	7 00	7 50	Brit. Col brls.	0 00	13 00	
				Alum	1 40	1 50	Boneless Fish	0 04	0 00	Cod	0 05	0 00	
				Borax, xtl.	0 08	0 07	Finnan Haddies	0 00	0 00	N. S. Salt Herrings, in half-barrels	0 00	0 00	
				Brom. Potass	0 70	0 75	Salt Lake Trout, half-brls	0 00	0 00	Flour.			
				Camphor, Ref Rings	0 70	0 75	Winter Wheat patents	3 70	3 85	Manitoba patents	0 00	4 00	
				" Refoz. ck.	0 75	0 81	Straight roller	3 30	3 49	do bags	1 00	1 65	
				Citric Acid	0 45	0 50	Strong Bakers	0 00	0 30	Superfine	0 00	0 00	
				Citrate Magnesia lb.	0 00	0 45	Oatmeal, brl.	3 30	3 35	Cora meal, bag.	00 95	1 00	
				Cocaine Hyd. (oz)	8 00	6 50	Cora meal, bulk	60 00	16 50	Bran Manitoba, bulk	60 00	16 50	
				Coppers, per 100 lbs	0 75	0 80	Bran Ontario bulk	60 00	16 50	Bran Ontario bulk	60 00	16 50	
				Cream Tartar	0 20	0 25	Shorts	90 00	18 00	Months	20 00	24 00	
				Epsom Salts	1 50	1 75							
				Glycerine	0 16	0 20							
				Gum Arabic per lb.	0 25	0 50							
				" Trag.	0 50	1 00							
				Insect Powder lb.	0 25	0 40							
				do per keg, lb.	0 22	0 30							
				Morphia	1 75	1 55							
				Oil Peppermint lb.	2 00	2 25							
				Oil Lemon	1 40	1 60							
				Opium	4 25	4 50							
				Oxalic Acid	0 08	0 10							
				Phosphorus	0 65	0 75							
				Potash Bichromate	0 10	0 12							
				Potash Iodide	3 40	3 75							
				Quintine	0 40	0 50							
				Styrachine	0 65	0 80							
				Tartaric Acid	0 30	0 35							
				Tri Crystals	0 20	0 20							
				Licorice.									
				Stick, 4, 6, 8, 12, & 16 to lb., 5 lb. boxes	2 00	0 00							
				Acmé Licorice Pellets, cans	2 00	0 00							
				Licorice Lozenges, 1 5 lb. cans	1 50	0 00							

Name of Article.	Wholesale.	Name of Article.	Wholesale
Canned Goods.			
Lobsters	12 25 12 50	Corn Beef 1-lb	1 30 1 45
Sardines	7 00 17 00	" 2-lbs	2 80 2 62
Canadian Sardines	3 75 8 00	" 4-lbs	0 00 5 12
Mackerel	1 7 9 00	" 6-lbs	7 00 8 65
Salmon	1 7 1 60	" 14-lbs	14 50 19 00
Clams, 1-lb tins, per doz.	1 30 1 60	Lunch Tngs 1-lb per doz.	3 00 3 45
Oysters	1 15 1 40	" 2-lbs	6 00 6 80
Tomatoes, 3s, per doz.	0 90 1 03	Ox Tongue, 1 1/4-lb.	0 00 9 50
Peaches, 2-lb. yellow	0 00 1 75	" 2-lb.	3 50 10 80
" 3-lb.	2 60 2 90	" 3-lb.	0 00 12 50
Bartlett Pears, 2-lb. tins, per doz.	1 50 2 00	Deviled Tong's 1/2 lb.	0 95 0 93
Strawberries, Pres'd 2s	1 45 1 75	Ham, 1/4-lb.	0 95 0 93
Raspberries 2s.	1 45 1 75	Chicken, 1/4-lb.	0 95 1 85
Pineapples, 3-lb tin, p. doz	2 30 2 40	Turkey, 1/4-lb.	0 95 1 85
Gooseberries Pres. 2 s.	2 00 0 00	Soups, lbs	1 30 1 35
Gr'nGages, 2-lb. tins, p. d.	1 00 1 50	3 lb Baked Beans	1 15 1 90
corn, 2 lb. tins	1 03 1 10	Sliced Bacon, 1/2 lb.	0 95 1 65
Pone, 2-lb tins	0 85 0 90	" 1 lb.	0 00 3 00
String Beans	0 90 0 00	" Ham, 1 lb.	0 00 3 00

Name of Article.	Wholesale.	Name of Article.	Wholesale
Meats.			
Mens' Calf, Bala. Cong or Butt. Goodyear Welt		2 30	3 50
" McKay Sewn		1 90	2 10
" Tan Russia Calf, Bala. Cong or Butt. Goodyear Welt		2 50	3 50
" McKay		1 90	2 10
French Pat. Calf or Enamel Leather Bala, Butt. and Cong.		3 50	4 50
Ladies' Glaze Dong. Butt. and Bala., Goodyear Welt		2 10	3 00
" Turns 1 quality			

THE CANADA SUGAR REFINING CO., Limited, MONTREAL.

Manufacturers of REFINED SUGARS of the well-known Brand



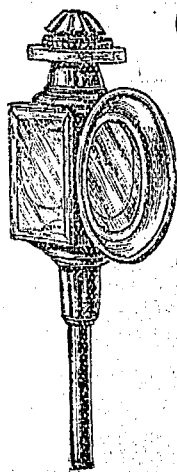
the Highest Quality and Purity, made by the Latest Processes, and the Newest and Best Machinery, not Surpassed anywhere.

LUMP SUGAR, In 50 and 100 lb. boxes. "CREAM" SUGARS, (not dried).
 "CROWN" GRANULATED, YELLOW SUGARS of all grades and Standards.
 Special Brand, the finest which can be made. SYRUPS of all grades in brls. and half brls.
 EXTRA GRANULATED, very Superior Quality. SOLE MAKERS of high class Syrup in tins, 2 lb. and 5 lb. each.

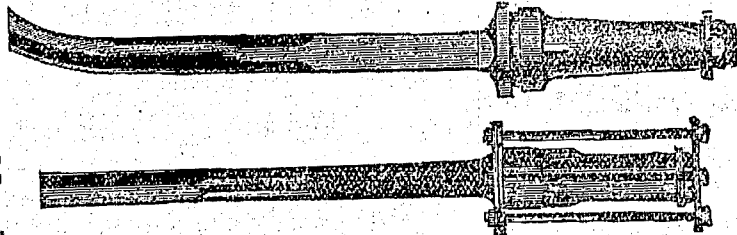
FINE FARM FOR SALE.

FOR SALE, in Canada (about 5 miles West of Niagara Falls) in the Garden of the Dominion, that First-class Grain, Pasture and Fruit Farm known as "BEECHLANDS," situated immediately East of the town of Thorold, and 4 1/2 miles from St. Catharines, in the Province of Ontario; about 1/2 mile from P. O., Market, Railway Stations, Churches, Schools, &c., containing about 90 acres fertile loam clay; Fishing stream of Water and Railway through the place; Partridge Grove at lower end; Barns, Stables and other Outhouses, all for \$7,500. Or will sell without large Stone House and part of Orchard, Grove and Lawn, say 6 acres. The Gothic Stone Lodge House, at the North gate is ample for ordinary family. Easy terms of payment. The place is well adapted for, and produces Wheat, Oats, Barley, Hay, Clover, Apples, Grapes, Pears, Peaches, Plums, Cherries, Quinces, Strawberries, and other small fruits, nearly all of the finest quality. Or will Lease Farm, Lodge and Outbuildings (the latter somewhat out of repair), with privilege of buying. No waste land. Thorold and St. Catharines have a connecting electric-tram service running through the manufacturing town of Merriton. The steam railway service to the Falls has been replaced by an electric railway recently. Address the owner, M. S. FOLEY, Editor and Proprietor of the Journal of Commerce, Montreal, Canada.

PETER BOSWELL & SON,



CARRIAGE SPRING AND AXLE TREE MANUFACTURERS.



CARRIAGE AND BUGGY LAMP MAKERS, etc.

BOROUGH ROAD, - - - LONDON, S.E., ENGLAND.

Makers and Exporters of every description of AXLES, SPRINGS, LAMPS and requisites for Carriage Building.—Price List on Application and export discounts on receipt of specification.

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, APRIL 26, 1900.

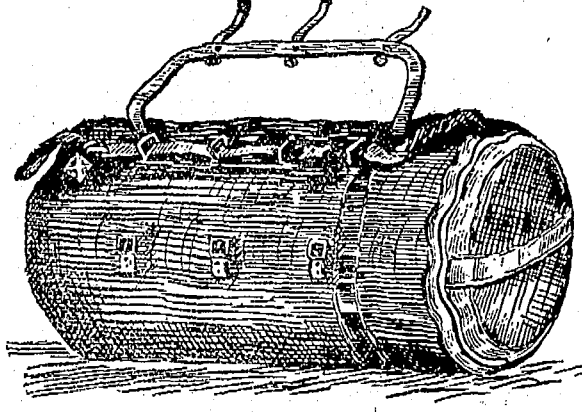
Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale	Name of Article.	Wholesale
Farm Products.		Grain.		Molasses (Barbados).....		Vermicelli, Canadian.....	
Butter, Choicest Cr.....	0 10 1/2 0 17 1/2	New No. 1 Hard, Ft. Will	0 00 0 67 1/2	0 40 0 43	0 40 0 43	Macaroni, ".....	0 05 0 06
Full make.....	0 13 0 16	" " " ".....	0 00 0 65 1/2	0 43 0 45	0 05 0 06	" " Italian.....	0 10 0 13
Townships Dairy.....	0 15 0 16	No. 1 Northern do	0 00 0 65 1/2	Evaporated Apples, New	0 07 0 07	" " " ".....	0 10 0 13
Western.....	0 00 0 00	" " " ".....	0 00 0 62 1/2	do do Old.	0 06 1/2 0 07		
Good to choice.....	3 00 0 00	Oats, In store.....	0 09 0 32	Raisins:		Peel—Cltron.....	0 14 0 16
Fresh Halls.....	0 12 0 13	Barley, malting.....	0 51 0 00	Sultanas.....	0 08 0 12	Orange.....	0 11 0 13
CHEESE:		" feed, afloat.....	0 00 0 45 1/2	Loose Musc. Malaga.....	0 08 0 08 1/2	Lemon.....	0 10 0 12
Choicest, col'd.....	0 11 1/2 0 12	Peas, per 60 lbs.....	0 02 0 03 1/2	Lays, London.....	1 50 1 75		
New.....	0 10 1/2 0 11	Rye.....	0 01 1/2 0 02	Con. Cluster.....	2 20 2 30	Chocolats	
Eggs:		Groceries.		Extra Dessert.....	2 75 0 00	Vanilla, yel. wrap. 2 1/2 x 1/2 lb	0 34 0 36
Select new.....	0 11 1/2 0 11 1/2	Tea, (Hf. Chest & Cad.)..	0 13 0 16	Royal Buckingham.....	3 50 0 00	do Chamolis do do	0 43 0 48
Pacific Coast.....	0 00 0 00	Japan, com. to med. B.....	0 17 0 19	Valencia.....	0 03 0 07 1/2	do Pink do do	0 50 0 56
Full, fresh.....	0 00 0 00	" good med. to fine.....	0 22 1/2 0 25	" Selected.....	0 00 0 09	do Blue do do	0 58 0 66
Hops:		" cholcest.....	0 26 0 36	" Layers.....	0 00 0 08	do do do do	0 50 0 56
N Y. State, per B.....	0 14 0 15	" fancy.....	0 06 1/2 0 08	Currants, Provincials.....	0 04 0 05	do do do do	0 58 0 66
Pacific Coast.....	0 14 0 14 1/2	" dust.....	0 12 0 08	Fillatras.....	0 04 1/2 0 07	do do do do	0 58 0 66
Canadian.....	0 12 1/2 0 13	Y. Hyson, com. to good.....	0 12 0 20	Patras.....	0 06 0 07 1/2	do do do do	0 65 0 74
German.....	0 08 0 35	" fine to finest, lb	0 30 0 45	Vostizzas.....	0 07 1/2 0 08	do do do do	0 73 0 82
English.....	0 30 0 00	Gunpowder, Moyne.....	0 25 0 35	Prunes.....	0 08 1/2 0 08 1/2	Unsweet'd blue prem do	0 38 0 49
British Columbia.....	0 18 0 25	" good.....	0 25 0 35	Figs in bags.....	0 05 0 10	Starch:	
Hog Products:		Pinganey med to good.....	0 12 0 16	" new layers.....	0 15 0 25	Can. Laundry.....	0 04 1/2 0 09
Bacon, smoked, per B.....	0 11 1/2 0 13	" fine to finest.....	0 19 0 23	Dates.....	0 05 0 08	Silver Gloss.....	0 00 0 07 1/2
Pacific Coast.....	0 12 0 14	Oolong.....	0 28 0 42	Sh. Almonds, bxs.....	0 25 0 35	Benson's Prep. Corn.....	0 00 0 06 1/2
Full, fresh.....	0 00 0 00	Congou, common.....	0 14 0 18	S. S. Tarragona.....	0 13 1/2 0 14	" Sat. Chr. label.....	0 07 0 00
Lard:		" good common.....	0 15 0 20	Walnuts.....	0 00 0 08 1/2	Can. Pure Corn.....	0 00 0 06 1/2
Canvaesed.....	0 00 0 00	" med. to good.....	0 22 0 27 1/2	" Grenoble.....	0 13 0 14	No. 1 Wb. blue 48 lb.....	0 05 1/2 0 00
Pork Ca. s.c. per bbl.....	18 00 19 00	" fine to finest.....	0 32 0 35	Filberts.....	0 10 0 15	Vinegar: less 10 p.c. dis.	
do mees.....	17 00 18 50	Indian.....	0 15 0 23	Spices: Cassia..... mats	0 12 0 15	Imp Trip.....	0 33 0 00
Dressed Hogs, light.....	7 50 7 75	Darjeelings.....	0 35 0 45	Mace..... chests	0 90 1 20	Cote D'or.....	0 23 0 00
" heavy.....	6 50 7 00	Ceylon.....	0 15 0 25	Cloves.....	0 15 0 15	Crystal Pickling.....	0 25 0 00
Lard, per B Can pure.....	0 09 1/2 0 10 1/2	Coffee, Mocha (green)—	0 25 0 28	Nutmeg.....	0 60 1 00	W. W. XXX.....	0 20 0 00
" Com. Refined.....	0 07 0 08	Java.....	0 22 0 25	Jamaica ginger, bl.....	0 08 0 10	W. W. X.....	0 17 0 00
SAXES:		Maracabo.....	0 17 0 18	" unbl.....	0 07 0 14	Pure Malt.....	0 45 0 00
Clover, red, per lb.....	0 08 1/2 0 10	Jamaica.....	0 17 1/2 0 18 1/2	African.....	0 08 0 10	Cider X.....	0 27 0 00
Timothy, (Can'n) per bah.....	2 00 2 50	Rio.....	0 10 0 15	Pimento.....	0 17 0 19	" XXX.....	0 27 0 00
Western.....	1 50 1 80	Plantation Ceylon.....	0 27 0 29	Pepper, Black.....	0 25 0 27	Soap: Best Laundry.....	0 05 0 05
Flax 56 lbs.....	1 50 2 00	Chitcorey.....	0 06 0 11	" White.....	0 25 0 27	Common.....	0 02 1/2 0 04
Full Rye.....	0 75 0 90	Canadian do.....	0 00 0 06	Mustard, 4 lb jar, Eng.....	0 72 0 75	Matches: Telegraph.....	3 70 3 90
Millet.....	0 75 0 80	Sugars: Factory.		" 4 lb jars, Cana.....	0 23 0 25	" Telephone.....	3 55 3 75
Hungarian.....	0 75 0 90	Ex Granulated, brls.....	0 00 4 50	" 1 lb.....	0 85 0 70 1/2	" Parlor, 200's.....	1 50 1 60
SONDRIES:		German gran'd.....	0 05 0 00	Rice, C. C.....	0 00 3 15	do 100's.....	1 70 1 80
Potatoes, per bag.....	0 25 0 30	Ex Ground, in brls.....	0 00 5 15	standard B.....	0 00 3 25	Tiger.....	3 45 3 65
Honey, Comb, 1 lb.....	0 00 0 03	" in bxs.....	0 00 4 90	" Patna..... \$ 100 lb.	4 00 4 25	Sovereign.....	0 00 3 25
" Extracted.....	0 08 0 10	Powdered, in brls.....	0 00 4 35	" Burmah.....	4 75 5 25	Washboards:	
Beeswax.....	0 25 0 30	" boxes.....	0 00 5 15	" Crystal Japan.....	5 00 5 25	Royal Lily.....	1 50 0 00
BEANS: prime.....	1 70 1 75	Paris Lumps, in brls.....	0 00 5 15	" Carolina..... \$ 100 lb	5 75 7 75	do Rose.....	1 50 0 00
do. Best hand picked.....	1 75 1 85	" half brls.....	0 00 5 25	Tapoca, Pearl.....	0 00 0 05	Globe.....	1 50 0 00
Sugar, Maple.....	0 08 0 10	" 100-lb brs.....	0 03 5 15	" Flake.....	0 00 0 04	Improved Globe.....	1 50 0 00
Syrup, Maple, wine gala.....	0 70 0 75	" 50-lb brs.....	0 00 5 25	Gelatine, 1 qt pk.....	1 15 0 00		
Imperial gal.....	0 85 0 90	Branded Yellows.....	3 75 4 40	" 1 qt pk.....	1 75 0 00		
				" 2 qt pks.....	2 30 0 00		

MONTREAL
MERCHANTS AND MANUFACTURERS.

- Awnings, Tents Tarpaulins, Flags, Etc.
- Thos. Sonne.....103 Commissioners St.
- Builders' and Contractors' Supplies.
- W. & F. P. Currie & Co....134 McGill St.
- W. McNally & Co.....50 McGill St.
- Buttonhole Maker in Men's Clothing, shirts
- Ladies' Cloaks & Waists.
- H. Rosen.....170 Main St.
- Butter and Cheese Exporters.
- A. A. Ayer & Co.....576 St. Paul St
- Carpet Beating.
- Dominion Steam Carpet Beating Co.,
- 11 Hermine St. H. N. Tabb, Mgr.
- Dry Goods, Wholesale.
- W. R. Brock & Co.....26 St. Helen St.
- Alphonse Racine & Co. 340 & 342 St. Paul St.
- Grocers, Wholesale.
- Laporte, Martin & Co.....72 St. Peter St.
- Jobber in Cloth and Fur Clippings.
- A. Kirz.....160 Cadieux St.
- Paper Dealers, Wholesale.
- Wright & Co.....617 St. Paul St.

S. & H. BORBRIDGE

88 & 90 Rideau, 15 to 23 Mosgrove Sts., OTTAWA.
Manufacturers of the following KLONDYKE GOODS:



Rubber Kit Bags, Dumage Bags, Sleeping Bags, Pack Straps, Pack Bags, Pack Saddles, Klondyke Boots, Klondyke Shoes, Been Skin Oil Tanned and Hair Lined Moccasins, Harness, Mexican English and all other kinds of Saddles, Trunks, Valises, Bags, Satchels, Horse Clothing, &c., &c.

BOILER SHOP.

THE STEVENSON BOILER, MACHINE SHOP AND FOUNDRY WORKS AT PETROLIA, ONT., (now of twenty years' standing), continues to make Marine, Stationary and Portable Boilers of all kinds. The Canadian Oil Wells and Refiners and Mills in this section are nearly entirely supplied with Boilers and other Plate Work from this shop; while for well-drilling purposes it has sent many boilers to Germany, Austria, India and Australia. It also makes Oil Stills, Tanks, Bleachers and Agitators, Salt Pans, Steam Boxes for Stave and Hoop Mills, and any desired work in Plate or Sheet Steel or Iron, as well as all productions of Machine Shops, including Steam Engines and Castings in Iron and Brass.

Having a full outfit of machinery and tools, including Steam Riveter, and men of long experience, it invites comparison of the quality of its work, with any shop in Canada.

ARTHUR KAVANAGH, Manager.
J. H. FAIRBANK, Proprietor

MONTREAL WHOLESALE PRICES CURRENT—THURSDAY, APRIL 26, 1900.

Table with multiple columns: Name of Article, Wholesale, Name of Article, Wholesale, Name of Article, Wholesale, Name of Article, Wholesale. Includes categories like Hardware, Galvanized Staples, Lead Pipe, Zinc, Rope, Wire Nails, Hides and Tallow, Oils, and Leather.

GRIMES BROS., Ltd. RUBBER GOODS of every description.

Outer Covers. Inner Tubes. Cushion Tyres. Solid Tyres. Peram Tyres. Valve Rubber. Patching Sheet. Rubber Solution. Solutioned Canvas. Pedal Blocks. Cement, Etc., Etc., Etc.

Wringer Rollers Recovered and Cycle Accessories.

Lamps. Spanners. Gear Cases. Brake Sets. Repair Outfits. Bells. Satchels. Saddles. Oilers. Pedals, Etc., Etc., Etc.

1899 Lists sent on Application.

22, Long Lane, Aldersgate Street, - - LONDON, E.C., England.

Alliance Assurance Company logo and text: ESTABLISHED 1824, CAPITAL \$25,000,000, CANADIAN HEAD OFFICE - MONTREAL, P. M. WICKHAM, Manager, FREDERICK T. BRYERS, Inspector.

Caverhill, Learmont & Co., Wholesale HARDWARE & METAL MERCHANTS, Caverhill's Buildings St. Peter St., MONTREAL. Largest and most complete stock of SHELF HARDWARE in the Dominion.

Name of Article	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.	Name of Article.	Wholesale.
Glass.		Salt—Continued.		Wool.		Ports—	
United inches, 30 to 25.....	0 00 2 00	Special Dairy, per brl.	2 00 2 50	Capstan Cigarettes, 10s. 50s.	\$ c. \$ c.	Tarragona.....	\$ c. \$ c.
do No. 1.....	0 00 2 10	quarters	0 45 0 50	Gold Flake, 10s, 50s.....	0 15 0 75	Sandeman.....	1 10 1 50
do No. 2.....	0 00 4 50	Spl Cheese Salt p bag 200lb	1 25 1 50	Three Castles, 10s, 50s.....	0 20 1 00	Warter & May sPorts gal.	2 10 6 00
do No. 3.....	0 00 4 75	Turk's Island per bush....	0 30 0 35	Gold Tip, 50s, 100s.....	1 25 2 50	Sherris—Per artin	2 00 5 50
Paints, &c.		Tobacco—Cunt Smoking.		Gerth's Smoking, per lb....	0 00 1 60	Wisdom & Warter's Sher-	2 00 6 50
Lead pure 50 to 100 lb. kgs.	0 00 6 75	No. 1 Black Chewing, cad-	0 50; 0 65	Waste.		Clarets—	
do No. 1.....	0 00 6 37 1/2	No. 2 do	0 59 0 00	Fleese.....	0 20 0 22	St. Julien.....	2 60 2 85
do No. 2.....	0 00 6 00	Old Chum, in pkg., 10s and	0 00 0 82	do Clothing.....	0 00 0 00	Barton & Guestler.....	4 00 25 00
do No. 3.....	0 00 5 62 1/2	12s	0 00 0 82	Pulled, combing.....	0 00 0 00	Nat. Johnson & Sons.....	4 00 25 00
White Lead dry.....	5 50 6 00	Old Chum, in tins, lbs. and	0 00 0 82	do super.....	0 00 0 00	J. Calvet & Co.....	4 50 40 00
Red Lead.....	5 50 5 50	1/2s	0 00 0 82	do extra.....	0 00 0 00	Champagnes—	
Venetian Red Eng'h.....	1 50 1 75	Old Chum, 1-6 tins	0 00 0 95	B. A. Scoured.....	0 52 3 57	Pommery, Fils & Co.....	28 00 30 00
Yel. Ochre, French.....	1 25 3 00	Puritan, in pkgs., 1-11s	0 00 0 85	Natal.....	0 00 0 00	G. H. Mumm.....	28 00 30 00
Whiting, ordinary.....	0 55 0 60	do 1/2 lb. tins.....	0 00 0 85	Cape, greasy.....	0 28 0 25	Perrier, Jouet & Co.....	28 00 30 00
do Gilders.....	0 65 0 70	do 1 lb. tins.....	0 00 0 83	do cleaned.....	0 00 0 70	Brandies—Hennessy ..gal.	7 00 6 50
do Paris, do	0 85 1 00	Cut Cavendish, in pkg., 1-10s	0 00 0 80	Australian greasy.....	0 00 0 00	1 Star.....cases	12 75 14 00
English Cement, cask.....	2 40 2 50	Durham, in bags, 1-12s and	0 00 1 00	California.....	0 18 0 22	Scotch Whiskys	
Belgian Cement.....	1 90 2 20	1-9s.....	0 00 1 00	Wines, Liquors, &c.		Dewars Scotch extra spec.	9 25 9 50
Fire Bricks per 1000.....	17 00 24 00	Durham, 1 lb. drums.....	0 00 1 00	No. 1, White Cotton.....	0 07 0 08	Spl. Liqueur.....	12 25 12 50
Fire Clay.....	1 50 1 75	Ritchie's Navy Cut, 1-5 tins.	0 00 1 05	" 2, " ".....	0 05 0 06 1/2	Extra spl. Liqueur....	16 25 16 50
Rosin.....	2 75 4 50	do Smoking Mixture,	0 00 0 95	" 3, " ".....	0 04 0 05	Gin—	
Glue—		1/2 tins.....	0 00 0 95	No. 1, Colored Cotton.....	0 04 0 05	De Kuyper red cases.....	0 00 11 25
Domestic Broken Sheet.....	0 13 0 15	Ritchie's Smoking Mixture,	0 00 0 80	" 2, " ".....	0 04 0 04 1/2	do green do.....	0 00 6 55
French Casks.....	0 11 0 18	1-10s.....	0 00 0 80	" 3, " ".....	0 03 0 04	do hhds.....	3 00 3 15
do brls.....	0 00 0 14	Unique, 1-15 pkgs.....	0 00 0 66	Porter—		Irish Whisky—	
American White, brls.....	0 16 0 20	do in pkgs., 1 lb.....	0 00 0 61	Dublin Stout...qts	2 40 2 45	Geo Roe & Co. 1 star, qts	8 50 0 00
Coopers' Glue.....	0 20 0 26	do in pkgs., 1/2 lb.....	0 00 0 60	do do ..pts	1 57 1 62 1/2	do do 3 stars, qts	9 70 10 50
Golden Ochre.....	0 04 0 04	O. K. Mixture, in pks., 15s.	0 00 0 61	Spirits Canadian—per gal.		John Jamleson & Co.....	9 50 11 50
Brunswick Green.....	0 04 0 10	Plug Tobacco—		Alcohol.....65, O. P.	4 50 4 62 1/2	Angostura Bitters, per	
French Imperial Green.....	0 12 0 16	Ritchie's Derby Smoking,	0 00 0 63	do.....25 U. P.	2 20 2 30	case of 2 doz.....	14 50 15 00
Vermillionetie.....	0 12 0 40	Solace, 3s, 8s and 16s.	0 00 0 63	Club Whisky.....U. P.	3 60 0 00	Banagher Irish Whisky,qts	9 75 10 25
Genuine Quicksilver.....	0 75 0 90	Ritchie's Old Virginia Smok-	0 00 0 70	Corby's IXL Rye, qts	8 00 8 50	do do do per gal	4 00 4 25
No. 1 Furnit'e Varn'h, pr.gl	0 65 0 70	ing Twist, 3/4s.....	0 00 0 70	" XTO ".....	6 00 6 50	Watson's Old Irish,qts,prcs	6 75 7 75
a do do	0 75 1 00	Old Virginia Solace, 3/4s...	0 00 0 67	Rye Whisky.....	gal.2.232.20	do do do per ca.	7 75 8 75
Brown Japan.....	0 60 0 75	Ritchie's Old Chum Chewing	0 00 0 67	Canadian Wines			
Black Japan.....	0 50 0 75	Solace, Thick and Thin 9s,	0 00 0 67	Golden Diana, qts.....	cases gal.		
Orange Shellac, No. 1.....	1 70 1 80	(8 lb. cads)	0 00 0 67	Fine Old Port.....	6 00 0 50		
do do Pure.....	1 90 2 00	Standard, 9 1-3s, 6 lb. cads.	0 00 0 67	Niagara.....	5 00 1 25		
White do.....	2 25 2 40	do Thin, 9s.....	0 00 0 67	Burgundy.....	4 50 1 00		
Putty Bulk per cask.....	1 75 1 85	W. D. & H. O. Willis.	0 00 0 50	Claret.....	4 50 1 00		
Parlegreen in drum 1 lb pk.	0 18 1/2 0 19 1/2	(E. A. Gerth, agent.)	0 00 0 50	Dry Concord.....	4 50 1 00		
Salt.		Westward Ho, 1/2 lb. tins...	0 00 0 75				
Liverpool per bag.....	0 40 0 45	Meridian (Cavendish) 1/2 lb.	0 00 0 50				
Canadian, in small bags...	2 10 3 00	Traveller.....	0 00 0 50				
Canadian, Quarters.....	0 27 1/2 0 50	Three Castles.....	0 00 0 50				
Factory Filled per bag.....	0 90 1 25	Bristol Birds Eye.....	0 00 0 50				
do Quarters.....	0 27 1/2 0 35	Capstan Navy Cut.....	0 00 0 50				

Telegraphic Address, "LONG, SHEFFIELD."

H. G. LONG & CO.

Hallamshire Works, Rockingham Street,

SHEFFIELD, ENG.

...AND...

118 Holborn, London, E. C.,

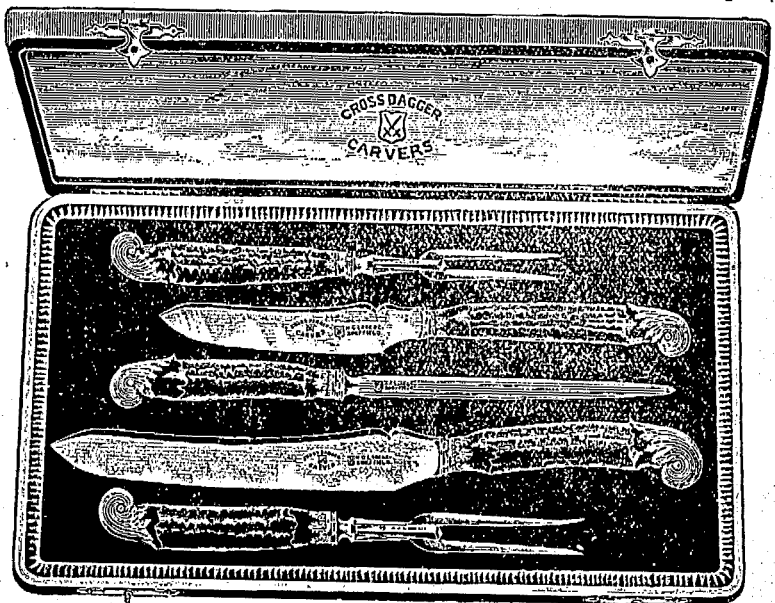
ENGLAND.

Sole manufacturers of the celebrated

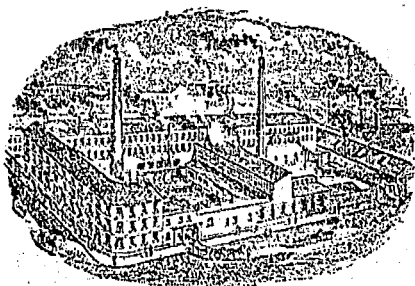
CROSS DAGGER BRAND OF CUTLERY & PLATE.

Of every description, as made and supplied in the

REIGN OF GEORGE III.



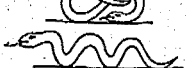
We make a special study to produce patterns which are most suitable for the Canadian and American Markets.



S. & J. KITCHIN, CUTLERY MANUFACTURERS.

SOHO CUTLERY WORKS, Sheffield, England.

CORPORATE & TRADE MARK



→ TABLE CUTLERY ←



PEN AND POCKET KNIVES.

RAZORS, SCISSORS, &c., &c., &c.

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SPEAR POINT, BUTCHERS, DAGGER AND HUNTING KNIVES.

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

134 McGill Street,

Corner St. Paul St.

MONTREAL.

Sofa, Chair and Bed Springs,

A Large Stock always on Hand.

Roman Cement, Portland Cement,
Water Lime.

Drain Pipes, Vent Linings,

Fire Covers, Fire Bricks, Fire Clay

Whiting, Plaster of Paris,

Borax, China Clay, etc.

Marble & Granite
C. MARIOTTI
Mosaic Floors & Marble Altars,
A SPECIALTY.
13, 15, 17,
Beaver Hall Hill,
MONTREAL.

WE SUPPLY THE MATERIAL

OR CONTRACT TO COVER

STEAM PIPES and BOILERS

H. McLAREN & Co

706 CRAIG STREET,

MONTREAL

Tel. Main 2305.

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Eureka Mineral Wool and Asbestos Company.

JOHN MORRISON & SON,
PLASTERERS

... AND ...

CONTRACTORS.



Cement, Tiling,
Imitation Marble
Work, &c. - - -

110 MANSFIELD STREET,

MONTREAL.

W. H. PECKITT,

440 Strand, LONDON, Eng.

WANTED.

N. American Postage Stamps issued from 1851-1857.
In Canada, Newfoundland, New Brunswick,
Nova Scotia, British Columbia.

ON THE OLD ENVELOPES AS USED PREFERRED.

High PRICES paid.—Prompt cash by return mail.

PURCHASES MADE TO ANY AMOUNT.

COMMON AND MODERN STAMPS NOT WANTED.

D. M. LONG,

CARPENTER

..AND..

BUILDER,

104 Cathedral St.,

MONTREAL.

Estimates given for Buildings of Every Description
including Dwellings, Stores, and Hotel and
Bar-room Fixtures.

DOMINION BRIDGE Co., Limited, **MONTREAL AND LACHINE LOCKS,**
P.O.

Bridges for Railways and Highways,
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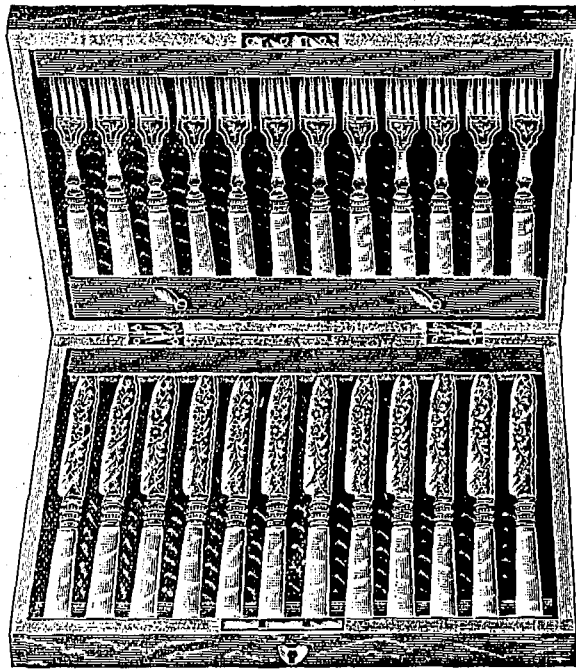
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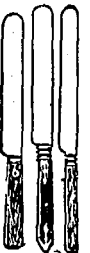
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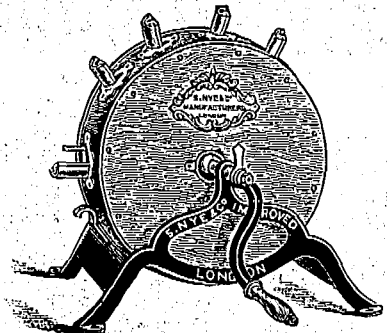
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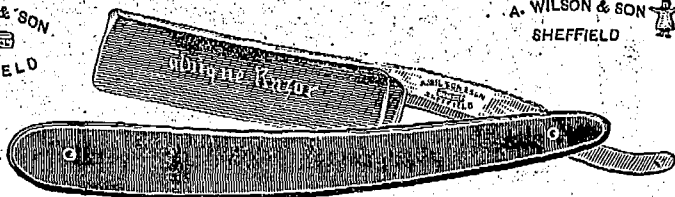
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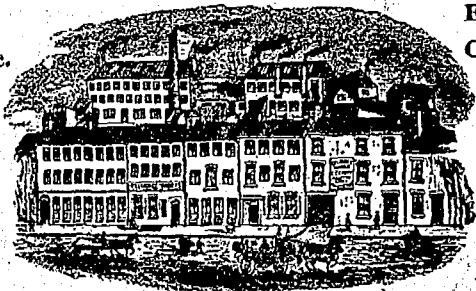
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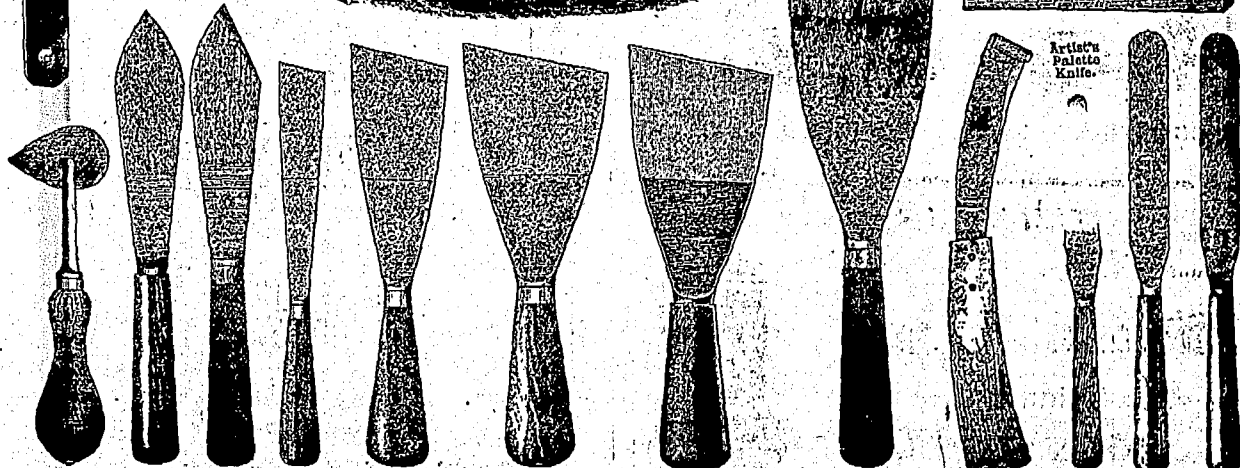
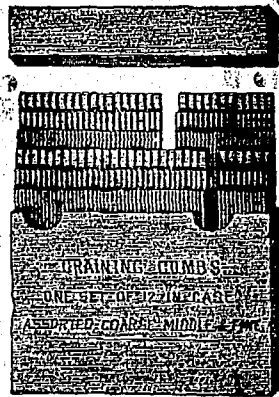
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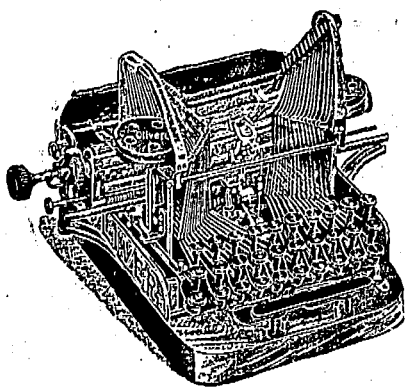
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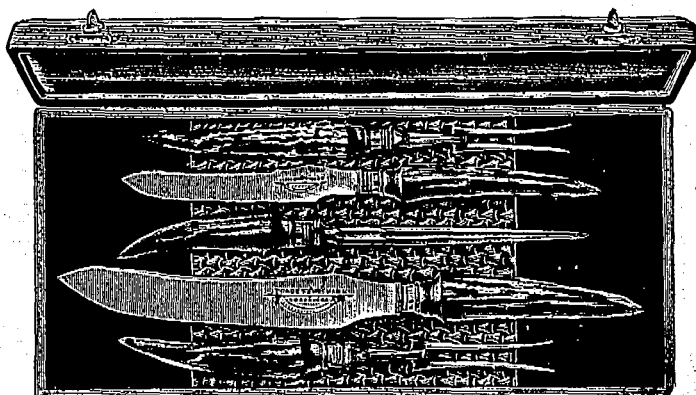
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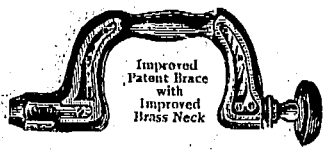
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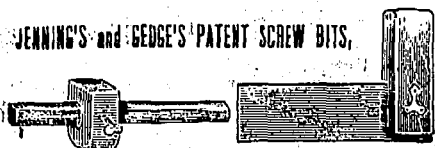


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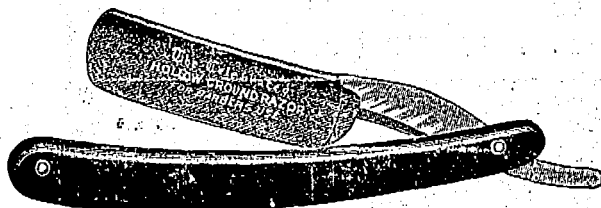
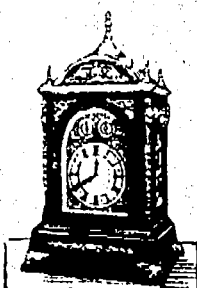
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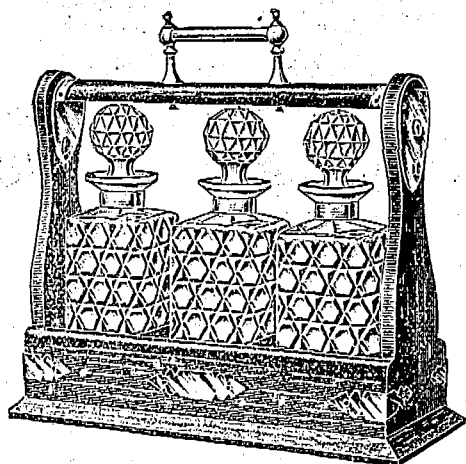
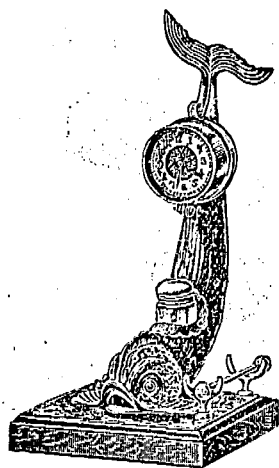
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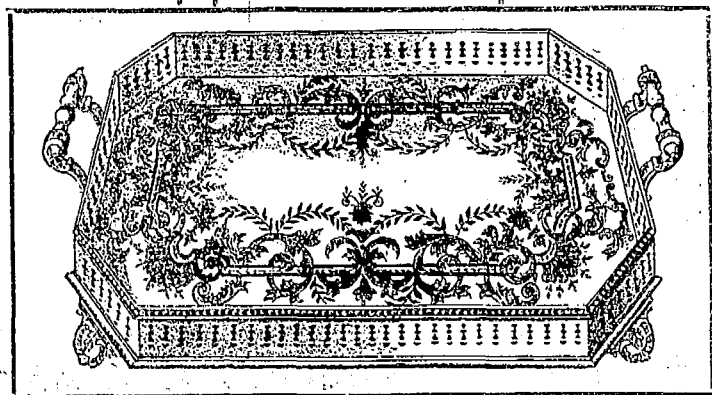


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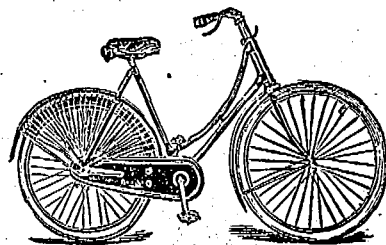


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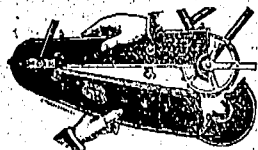
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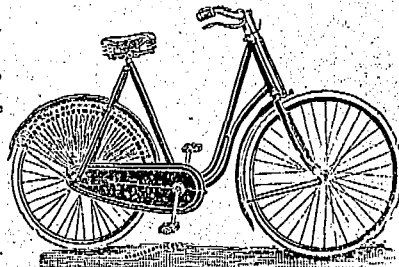
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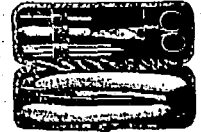
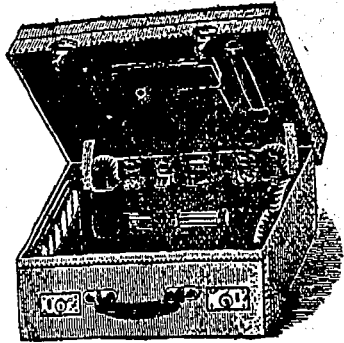
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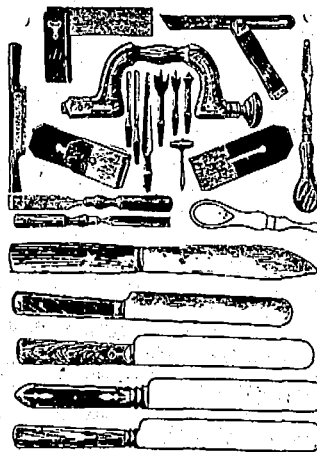
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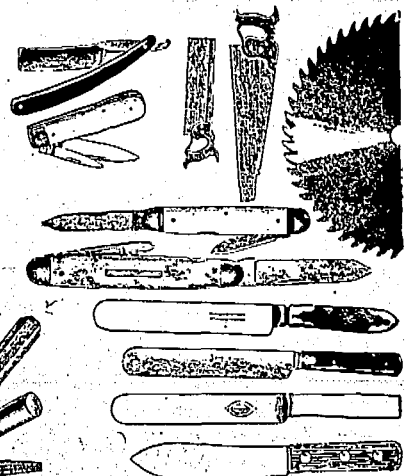
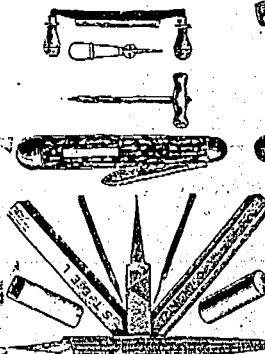
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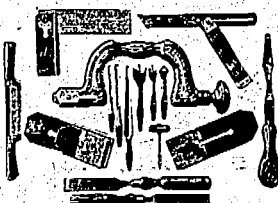
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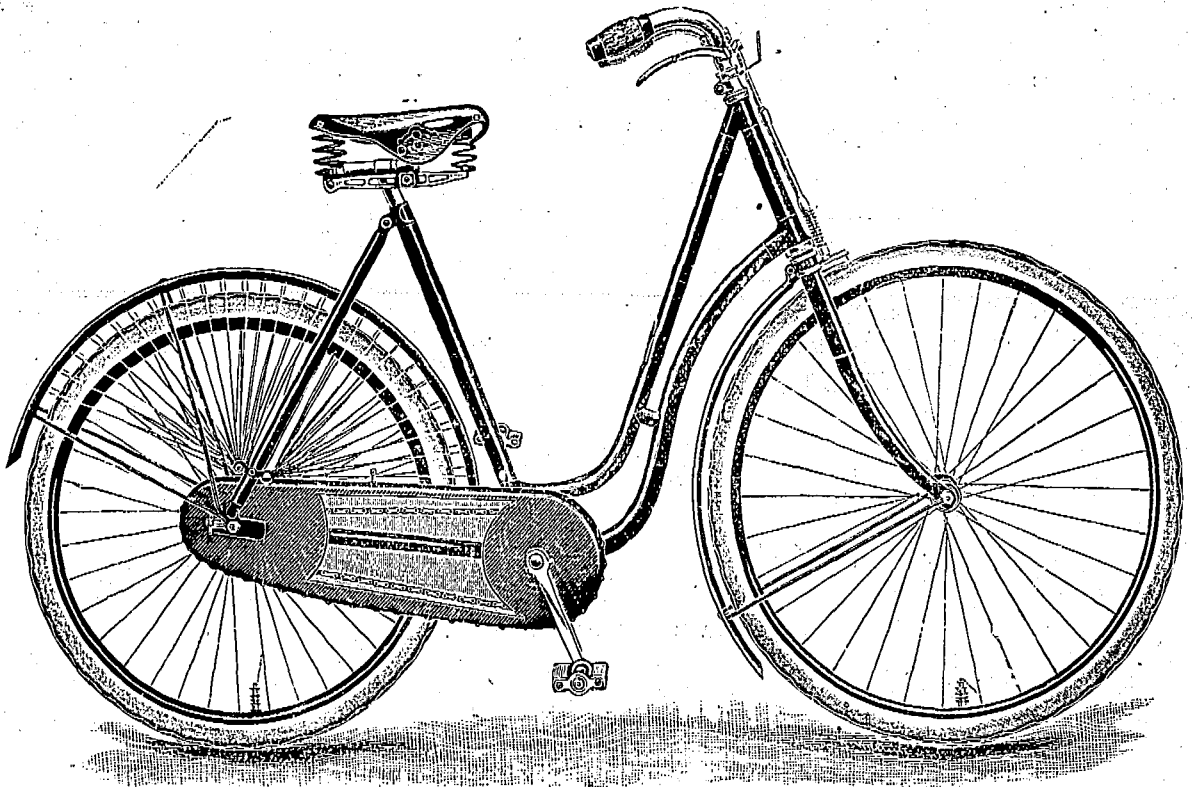
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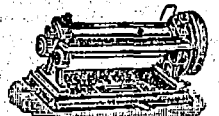
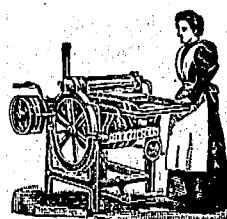
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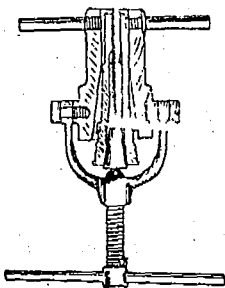
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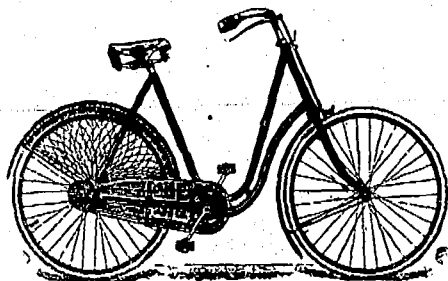
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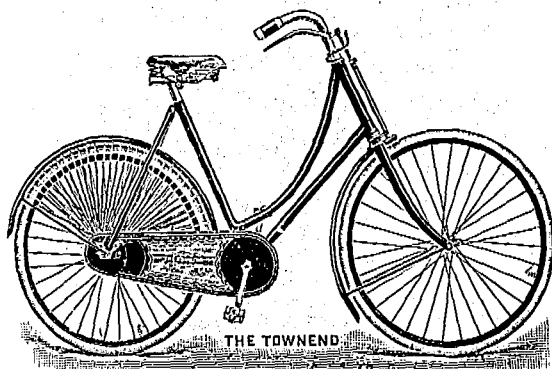
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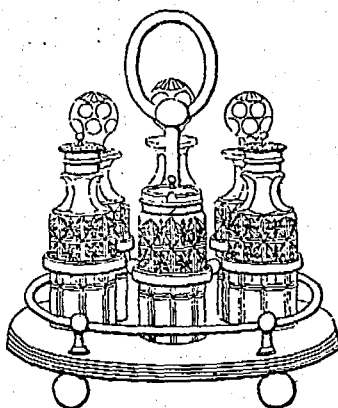
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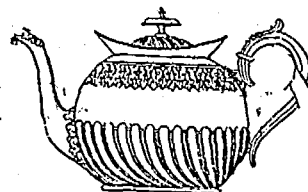
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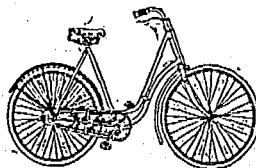
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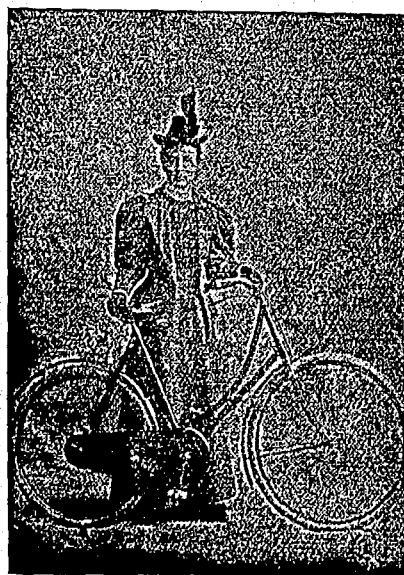
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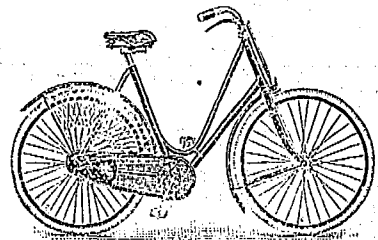


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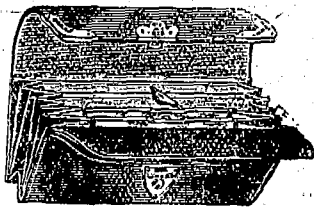
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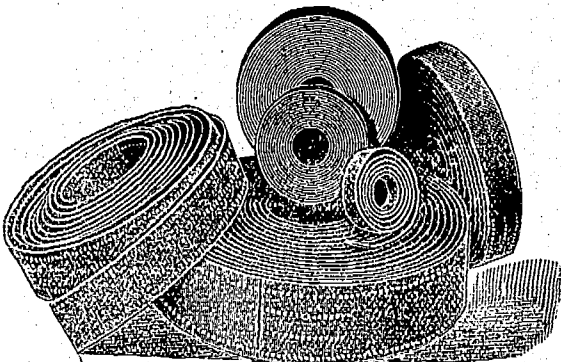
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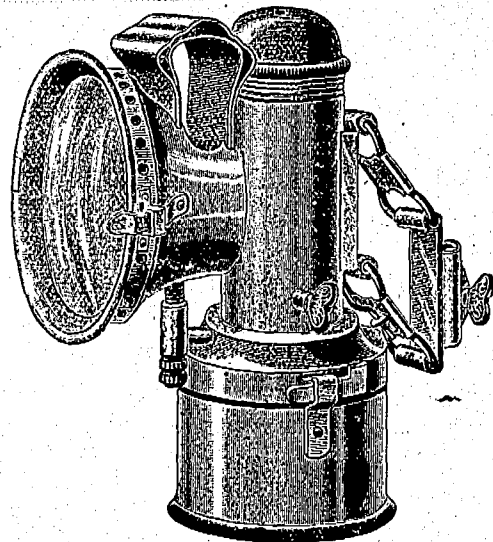


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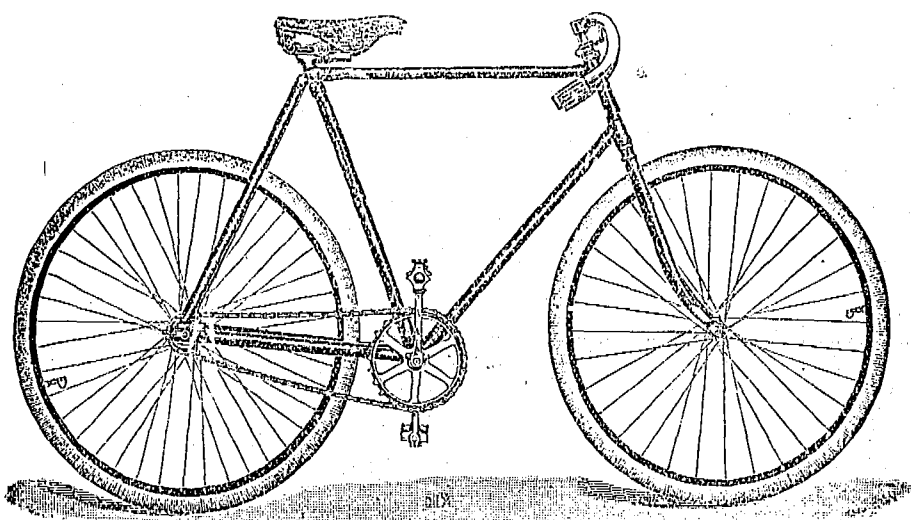
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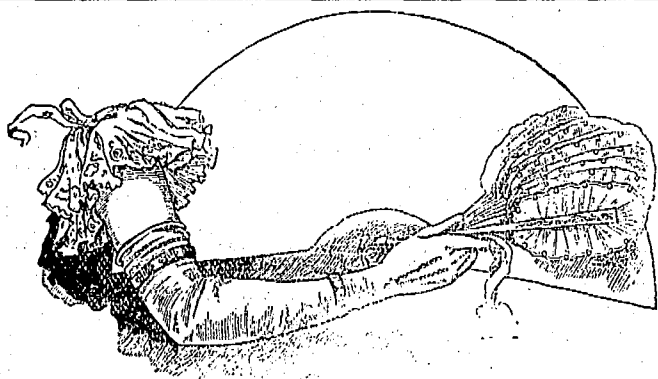
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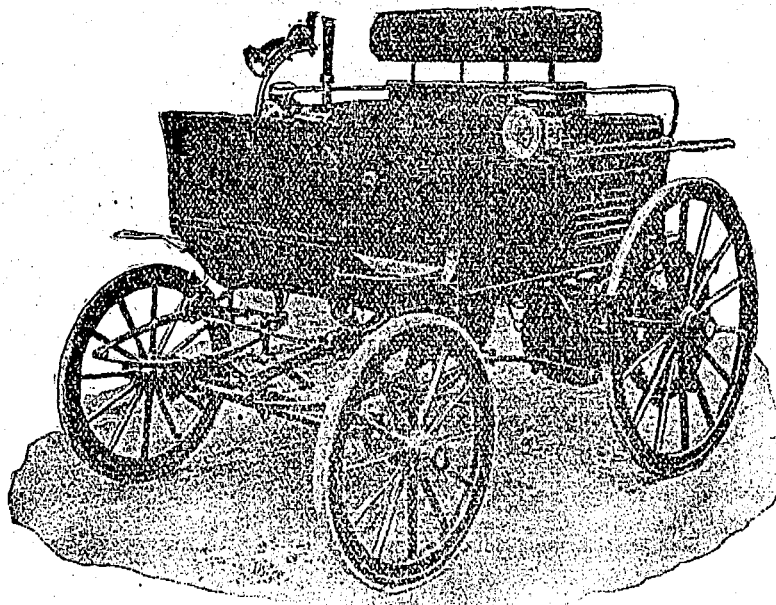
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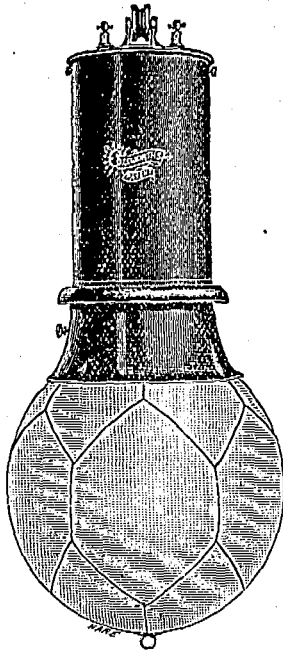


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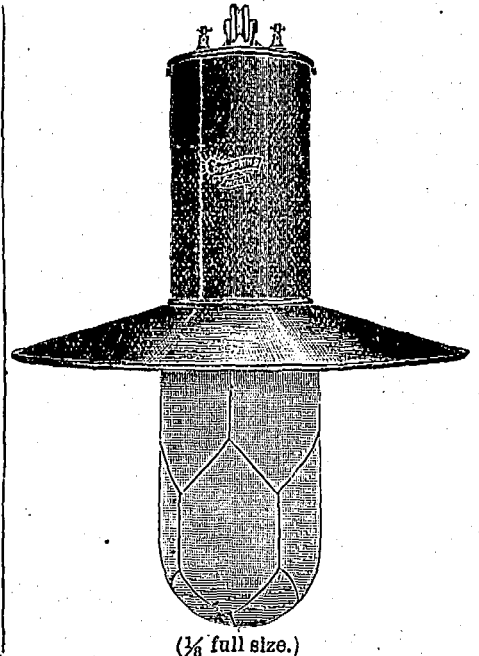


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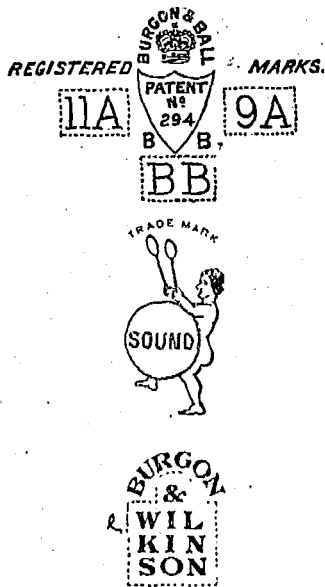
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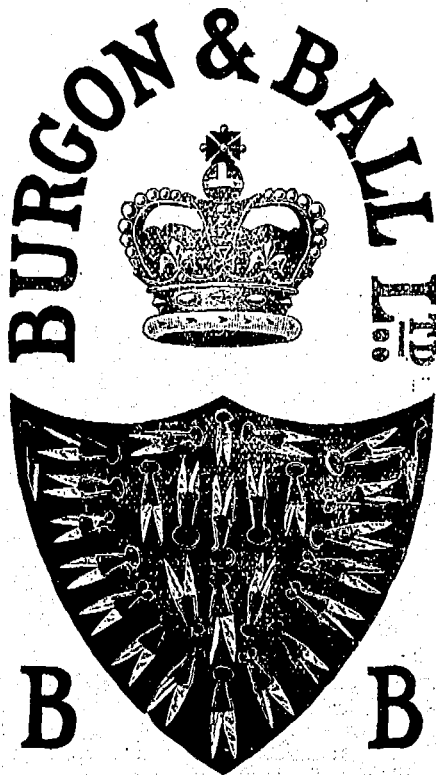
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Western Assurance.....	25,000	5-6mos.	40	20	157½
Guarantee Co. of North America.....	13,372	5	50	50

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Alliance Assur.....	250,000	8s. p.s.	20	2 1-5	9¾	103¼
Atlas.....	24,000	24 p.s.	50	6	£26½	£27½
British and Foreign Marine.....	87,000	25	20	4	20	21
Caledonian.....	21,500	12s. p.s.	25	5	5	36 7-1
Commercial U. Fire, Life and Marine.	50,000	27½	50	5	42	43
Guardian Fire and Life.....	200,000	9	10	5	9¾	10¼
Imperial Fire.....	60,000	25	20	5	25¼	26¼
Lancashire Fire.....	136,493	5	20	2	3	3½
Lion Fire.....	100,000	3	2½	1¼	¾	¾
London and Lancashire Fire.....	85,100	22	25	2½	15¼	17
London Assurance Corporation.....	35,862	20	25	12¾	52	54
London & Lancashire Life.....	10,000	10	10	2	7¼	8
Liv. & Lon. & Globe Fire and Life...	391,752	90	St.	2	47	49
Northern Fire and Life.....	30,900	*23½	100	10	74	76
North Brit. & Merc. Fire and Life...	110,000	30s. p.s.	25	6¼	38	39
Norwich Union Fire.....	11,000	*33¼	100	12	114	122
Phoenix Fire.....	63,776	35	50	5	£38½	£39¼
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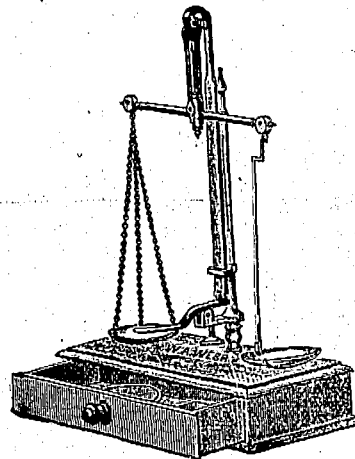
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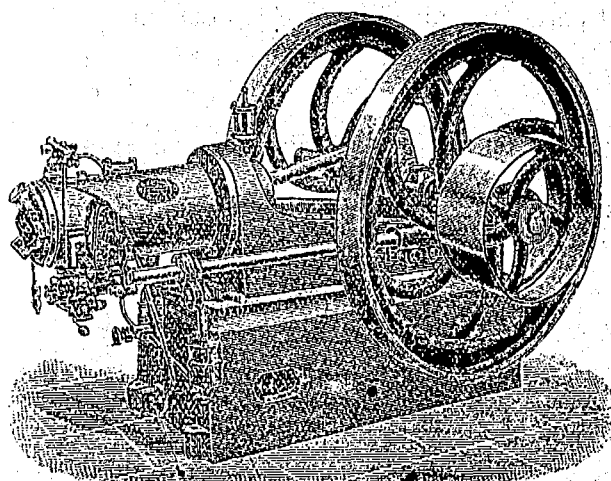


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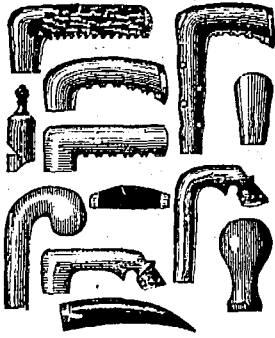
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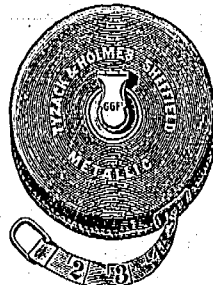
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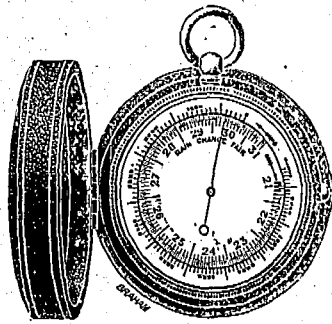
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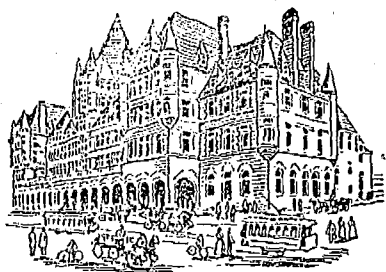
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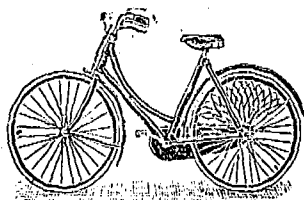
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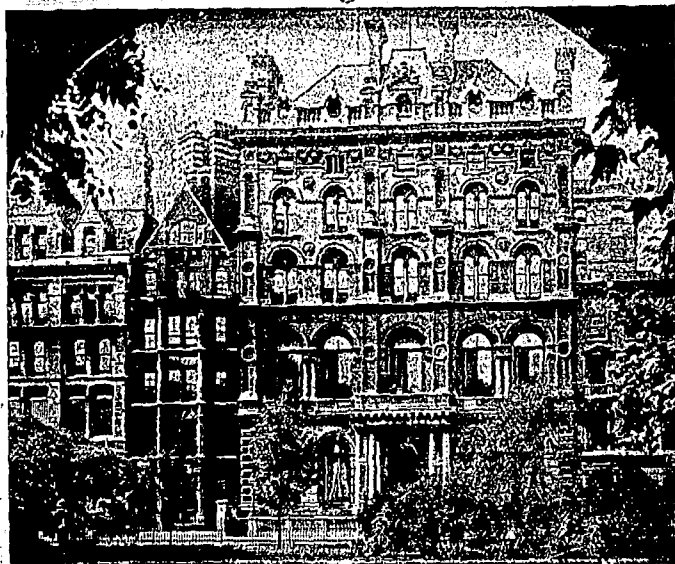
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Distinguished everywhere for Delicacy of Flavour, Superior Quality, and highly Nutritive Properties. Specially grateful and comforting to the nervous and dyspeptic. Sold only in ¼-lb. tins, labelled JAMES EPPS & Co., Ltd., Homœopathic Chemists, London, England.

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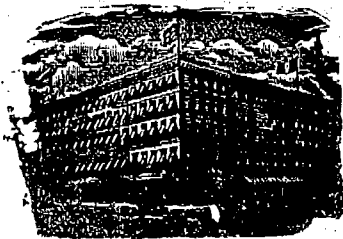
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Yet in a Quiet Neighborhood.*

Every Home Comfort at Moderate Charges.

Telegraphic Address: "SUGGEST."

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A. Nelson, Proprietor.

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Electric Light Throughout, Toilet Saloon, High Class Cuisine
A carefully selected stock of Finest Wines at moderate charges.

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EITHER BY

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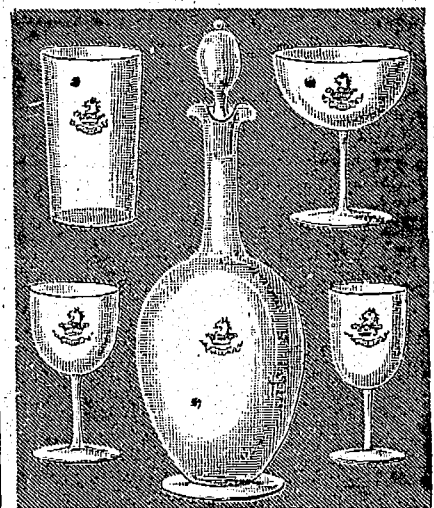
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With Crest or Monogram.

Full set for 12 Persons, (37 pieces), £4 18 6
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Same quantity, PLAIN (without Crest) £3 10 0

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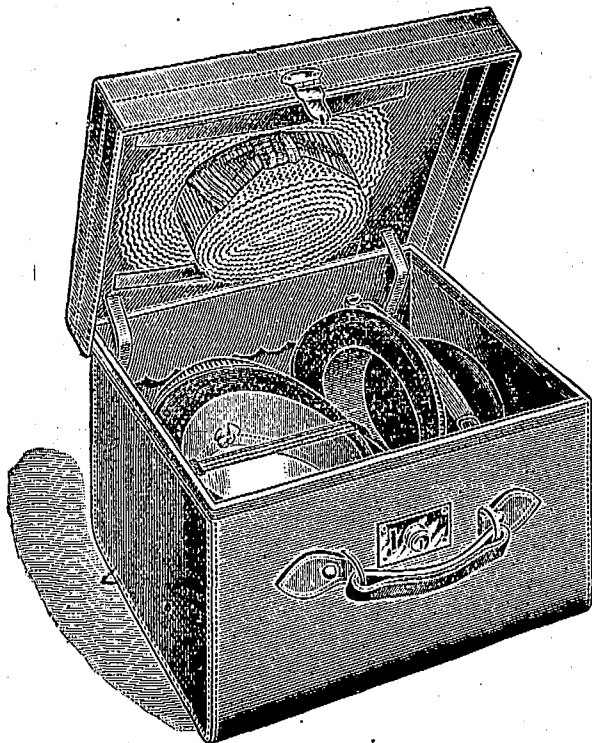
English Chiming & Grandfather Clocks a Speciality.

We hold a large Stock & Splendid Variety.

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ABERDEEN HAT CASE.



Already a Success.

The most compact ever invented. The hats are so arranged that the case is not much larger than the ordinary hat box.

Size 17 in. x 13½, 10½ deep.

Sole leather lined twill,	2.15.0
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Exchange Telephone No. 301.

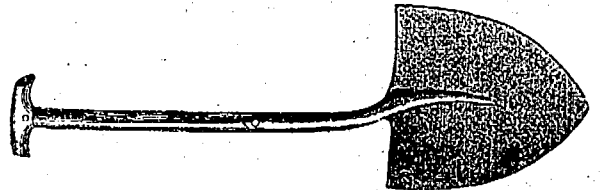
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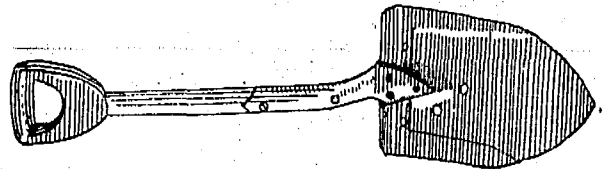
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SPECIALLY OF

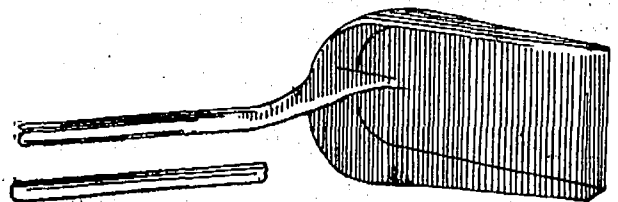
Shovels, Spades, Forks, Hammers, Picks, Etc.



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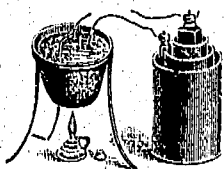
Telegraphic Address : " MATERIALS," LONDON.

ESTABLISHED 1822

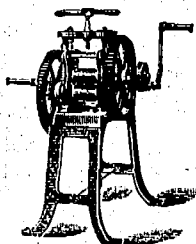
TOOLS AND MATERIALS

For Jewellers, Silversmiths and Watchmakers.

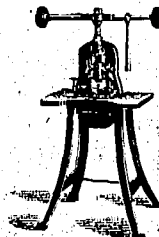
Jewellery Cases in Great Variety.



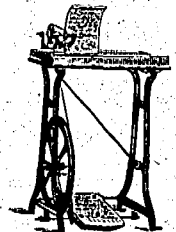
Watchmakers' Lathes, by 'Boley' and other Leading Makers.



Enamelling and Melting Furnaces for Gas and Coke.



Morgans' Patent Crucibles.

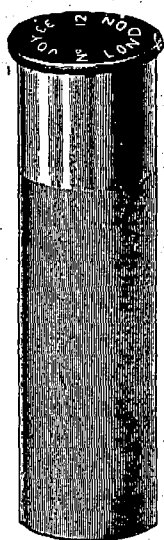


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New Illustrated Catalogue Now Ready,
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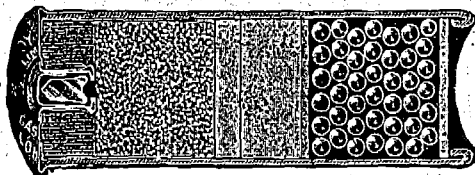
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THE OLDEST HOUSE IN THE TRADE.

Unsurpassed for -
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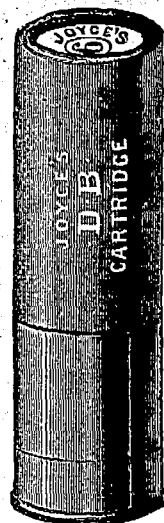


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LOADED WITH ALL THE KNOWN POWDERS—BLACK, NITRO, & CONDENSED NITRO.

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Every description of Ornamental Glass requisite for
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The best medium to secure a permanent supply of the latest

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At makers' own lowest prices with highest discounts.Correspondence Invited.

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PEDESTALS & POTS * FLOWER POTS * JARDINIÈRES.

The most Artistic and Original Productions in the Market.

Royal Cobalt Blue Shaded into White is a Revelation in Pottery.

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There is always genuine satisfaction in knowing that you will get just what you want when you trust your orders for Printing to us—because we not only make a special study of the requirements of each order, but also give due regard to taste and effect

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Manufacturers of

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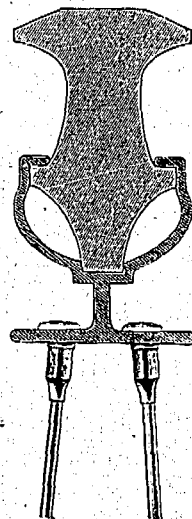
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IDRIS WHEEL SYNDICATE,

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14, BARTLETTE BUILDINGS,

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OF THE

Celebrated Idris Wheel,

Universally used throughout
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Machines fitted with the **IDRIS WHEEL** can be seen at the Company's offices, or samples will be sent.

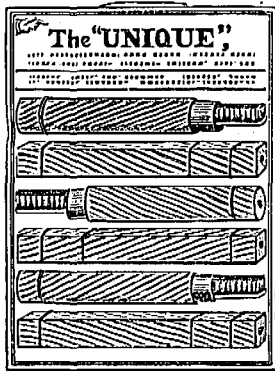
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TOOTH and

HAIR BRUSHES

FOR ALL MARKETS.



REUBEN WAKELY,

383 KINGSLAND ROAD, . . .

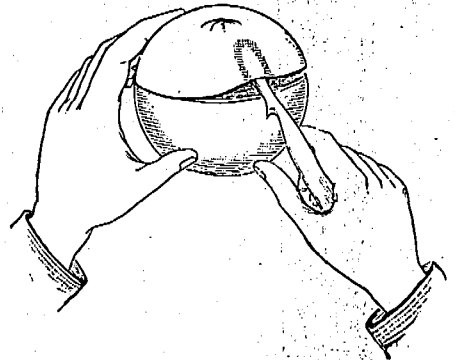
LONDON, N.E.,

→ ENGLAND. ←

Sole Manufacturer of the

PATENT CEMENTED TOOTH BRUSHES.

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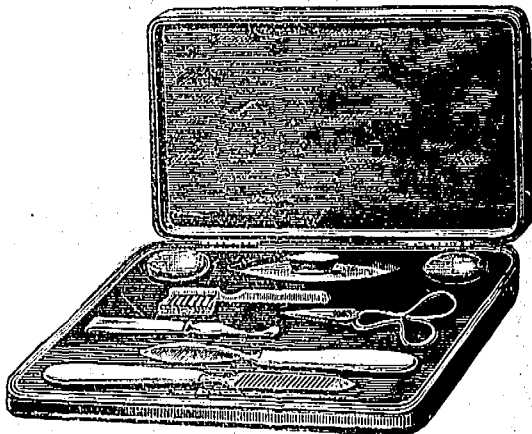
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CONSUMERS CORDAGE COMPANY,
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Cordage and Binder Twine
 OF EVERY DESCRIPTION.

HEAD OFFICE:
 283 St. Patrick Street
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Fancy Leather and Cabinet Case Manufacturer.

FRANK H. PEACE,
 Patentee and Manufacturer of
DRESSING CASES



BAGS, WRITING FOLIOS, JEWEL CASES, CUTLERY'S COMPANIONS, PURSES, POCKET BOOKS,

and all descriptions of Leather and Cabinet Case Goods.

19 Thavie's Inn, Holborn Circus, London, E.C., Eng.,
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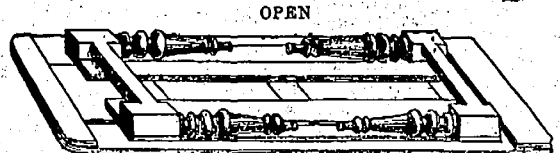
THE LYLE COMPANY, LTD.

CABINET MAKERS,

Patentees of Folding Tables & Rout Seats.



PERFECTLY RIGID.



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H. O'BRIEN & CO.,

Real Estate Agents,

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

Agents for
 English, American
 and Canadian
WALL PAPER.

The Federal Life ASSURANCE COMPANY.

HEAD OFFICE, HAMILTON, CANADA.

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

MOST DESIRABLE POLICY CONTRACTS.

JAS. H. BEATTY, President. DAVID DEXTER, Managing Director
 J. K. McCUTCHEON, Supt. of Agencies.
 H. RUSSELL POPHAM, Provincial Manager.

The Best Company FOR THE BEST RISKS

Is the one that is most rigid in its selection and classification of risks; the most careful in the selection of its investments and the most economical and progressive in its management.
 If you think of insuring study the record of

The Temperance & General Life Assurance Co'y,

from it you will learn of its unparalleled record with regard to mortality and prompt returns from investments.
 If you are in every respect a first class risk, write for literature or consult an agent of the Company.

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

HEAD OFFICE, Globe Building, TORONTO.

Scottish Union and National INSURANCE COMPANY.

Of Edinburgh, Scotland.

ESTABLISHED 1814.

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

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

British * America ASSURANCE COMPANY.

HEAD OFFICE, . . . TORONTO.

Incorporated 1833.

FIRE AND MARINE.

Cash Capital. \$750,000.00
 Total Assets, over \$1,473,536.05
 Losses Paid since organization, . . . \$18,707,996.75
 Geo. A. Cox, President. J. J. KERRY, Vice-Pres. F. H. SIMS, Secretary
 C. R. G. JOHNSON, Res. Agent, 1723 Notre Dame St., MONTREAL.

The Mutual Life INSURANCE COMPANY

OF NEW YORK.

RICHARD A. McCURDY, President.

STATEMENT FOR THE YEAR ENDING DEC'BER, 31st, 1890

Assets, - \$184,935,090.80

Reserve on Policies (American Table, 4 p.c.).....	\$168,221,916
Liabilities other than Reserve.....	1,623,951
Surplus.....	15,089,824
Receipts from all sources.....	41,958,145
Payments to Policy-holders.....	20,885,472
Whole Life Risks assumed and renewed, 219,308 policies....	637,726,276
Risks in force, 273, 213 policies, amounting to.....	802,807,478

NOTE.—The above statement shows a large increase over the business of 1892 in amount at risk; new business assumed, payments to policy-holders receipts and surplus; and includes as risks assumed only the number and amount of policies actually issued and paid for in the accounts of the year

Agents wanted. Apply to

FAYETTE BROWN, Manager, MONTREAL.

Caledonian Insurance Co'y

THE OLDEST SCOTTISH FIRE OFFICE.

1724 NOTRE DAME, - MONTREAL.

LANSING LEWIS, Manager.

THE NORTH AMERICAN LIFE ASSURANCE COMPANY.

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

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

Assets \$ 8,509,089.20
 Cash Income..... 893,523.39
 Not Surplus..... 468,023.85
 Insurance in Force..... 23,706,075.00

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

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

LIVERPOOL & LONDON & GLOBE INSURANCE COMPANY.

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

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

Canada Board of Directors:

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

A. F. GAULT, SAML. FINLEY, E. S. CLOUSTON.
 G. F. C. SMITH, Resident Secretary.

Head Office, Canada Branch:

MONTREAL.

"The St. Lawrence" FIRE INSURANCE COMPANY

Incorporated 1886.
 Capital - - \$250,000.

Head Office: 10 Place d'Armes, MONTREAL
 J. Gustave Laviolette, Pres. F. Gauthier, Man.

THE WATERLOO MUTUAL Fire Insurance Company.

Established in 1863. Head Office, Waterloo, Ont.

Total Assets, Jan. 1, '94, \$349,734.71.

GEORGE RANDALL, Esq., President; JOHN SHUB, Esq., Vice-President; Frank Haight, Esq., Manager; John Killee, Esq., Inspector.

Everything in the line of Job Printing executed promptly at the office of the
JOURNAL OF COMMERCE.

(FOUNDED 1825.)

Law Union & Crown Ins. Co.,

(OF LONDON.)

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

Fire risks accepted on most every description of insurable property.
 Canadian Head Office: BEAVER HALL, MONTREAL.
 J. E. E. DICKSON, Manager.
 Agents Wanted throughout Canada.

The Canada Accident Assurance Company.

Head Office, MONTREAL.

A Canadian Company for Canadian Business

ACCIDENT AND PLATE GLASS.

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

T. H. HUDSON, Manager. R. WILSON-SMITH, President

NEW YORK LIFE

INSURANCE COMPANY.

JOHN A. McCALL, President.

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

AN UNPARALLELED RECORD.

Applications invited by the undersigned for general and special agencies, and management of territory from experienced Life Insurance men, as well as from those wishing to acquire training and experience.

WESTERN CAN. BR., 486 1/2 Main St., Winnipeg, Man.
N. B. BR., 120 Prince William St., St. John, N. B.
TORONTO BRANCH, 6 King St., West, Toronto, Ont.
HALIFAX BR., Barrington and Fringe Sts.

R. HOPE ATKINSON.

AGENCY DIRECTOR,

Company's Building, MONTREAL

J. DUNCAN DAVISON

Imperial Bdg. 107 St. James Street,
Montreal.

COMMISSIONER

For Following Provinces:

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

Established 1809.

North British & Mercantile Insurance Company.

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

Directors:

Henri Barbeau, Esq. Arch'd Macnider, Esq.

Thos. Davidson, Managing-Director.

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

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

Hartford Fire Insurance Co

HARTFORD, CONN.

Established - - - 1794.

Cash Assets, - \$10,004,697.55.

Authorized Capital, - - - \$3,000,000.00
Capital Subscribed & Paid-up, - 1,250,000.00
Deposited with Receiver General in
Canada, - - - 110,934
Annual Income, - - - 7,000,000.00
Surplus beyond liabilities and
Capital Stock, - 3,284,392.15

Geo. L. Chase, President.

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

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

UNCONDITIONAL POLICIES

ARE ISSUED
BY THE . . .

CONFEDERATION LIFE ASSOCIATION.

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

Full information sent on application.

H. J. JOHNSTON,

Prov. Manager,

174 ST. JAMES ST.,
MONTREAL.

W. C. MACDONALD,
Actuary.

J. K. MACDONALD.

Managing Director.

Head Office, - TORONTO.

INCREASES IN LIFE INSURANCE IN CANADA.

The Royal-Victoria Life Insurance Co. of Canada

made the following increases in business in 1899 over 1898:

1. Increase in CASH PREMIUMS PAID..... 148 per cent.
2. Increase in NEW BUSINESS issued 43 "
3. Increase in Business in Force..... 85 "

NOTE—Decrease in amt. of Death Claims 200 "

All Life Insurance Companies in Canada combined

made the following increases in business in 1898 over 1897:

1. Increase in CASH PREMIUMS PAID..... 7 per cent.
2. Increase in NEW BUSINESS issued..... 13 1/2 "
3. Increase in Business in force..... 7 "


NOTE—Decrease in amt. of Death Claims 5 1/2 "

(The figures for 1899 are not yet published.)

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

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

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

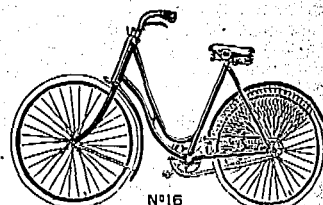


Priority Works,
COVENTRY AND LONDON.

Triumph Cycle Co.,

LIMITED.

COVENTRY, ENGLAND.



WESTERN ASSURANCE COMPANY.

FIRE AND MARINE. Incorporated 1851.

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

Head Office. - Toronto. Ont.

Hon. Geo. Cox, Pres. J. J. KENNY Vice-Pres. & Man.-Dir.
C. C. FOSTER, Secretary.

Montreal Branch, R. BICKERDIKE, Manager.

ROUTH & CHARLTON, City Agents.

189 ST. JAMES STREET.

THE IMPERIAL INSURANCE COMPANY LIMITED FIRE.

LONDON.

ESTABLISHED 1808.

SUBSCRIBED CAPITAL, - - - - - \$6,000,000
PAID-UP CAPITAL, - - - - - 1,500,000
TOTAL INVESTED FUNDS OVER - - - 8,000,000

Canadian Branch:

COMPANY'S BUILDING, PLACE D'ARMES, MONTREAL.
G. R. KEARLEY, RESIDENT MANAGER.

Victoria-Montreal Fire Insurance COMPANY.

Incorporated by Special Act of the Parliament of Canada.

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

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

THOMAS A. TEMPLE & SONS,

GENERAL MANAGERS.

183 St. James Street (Temple Building),

Montreal, Canada.

COMMERCIAL UNION

ASSURANCE CO., Ltd.,

Of London, England.

FIRE LIFE MARINE

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

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