annually, consisting chiefly of tea, silk, porcelain, lacquer ware and Japanese curiosities. Against this annual exportation there is an importation of \$37,000,000 worth of goods every year.

Mr. W. R. Allan, son of Mr. Andrew Allan, Montreal, has been admitted a partner in the Winnipeg firm of MacArthur, Boyle & Campbell, Lord George Campbell having retired. The style will hereafter be MacArthur, Boyle & Allan.

MESSES. THOMAS THOMPSON & SON, of this city, have purchased from the trustee, Mr. E. R. C. Clarkson, the stock of gent's furnishings belonging the to insolvent wholesale firm of Forbes, Convey & Co. The stock was sold at 52½ cents on the dollar.

LETTERS patent have been issued incorporating the Henderson Lumber Company of Montreal, with a capital of \$100,000. The parties interested are Messrs. D. H. Henderson, Norman Henderson, Chas. H. Walters, Selkirk Cross and A. W. Henderson.

THE phosphate business in South Carolina during the fiscal year just closed was characterized by considerable activity. The total amount of rock mined from Sept. 1st, 1884, to August 31st, 1885, is 151,996 tons, against 140,825 tons for the same period last year.

A FIRM of general dealers at Beauharnois, A. Marchand & Co., has assigned. M. Marchand began business first in 1880, but failed after two years' experience. A creditor bought the estate back, and started him again under his wife's name, but apparently with no better results. Present liabilities not yet known.

James Worthington, C. F. Worthington, Brockville; T. C. Elwood, Toronto; Duncan McIntyre, and Hon. Peter Mitchell, Montreal; constitute the Ontario Bolt Company which has just been incorporated with a capital stock of \$120,000. Manufacturing is now being carried on in the company's large premises in the western part of this city.

The building of the telegraph company in Montreal has been fitted with Edison's Incandescent Electric Light, and the new illuminant was tried last week with the most satisfactory result. There are about 100 lights in the four stories of the building, and the power to drive the dynamos is obtained from a 10-horse power engine in the basement.

WOODALL & Co., of Liverpool, announce that the total exports of apples from the United States, Canada and Nova Scotia to Great Britain during the past season were as follows in barrels: Liverpool, 551,149; Glasgow, 142,000; London, 125,457; other ports, 17,000. Total, 835,606. Against the same period 1883-4, 81,532; 1882-3, 400,000; 1881-82, 239,000; 188-81, 1,330,000; 1879-80, 435,800.

Gelinas & Cloutier, a rather extensive dry goods firm of Three Rivers, have failed and assigned to the Prothonotary, with direct liabilities of \$17.000, and indirect of \$7,000. F. Gelinas, who is stated to be the only partner, has been unsuccessful in the past, and is reported to have failed twice before. He has been given to outside operations of doubtful benefit, such as trading in horses, &c., which may account, in some degree, for his present troubles.

When they assigned a few days ago, Brown Bros., tinsmiths, of Winnipeg, showed liabilities of about \$5,000, part of which is due to a local firm, and part to a Toronto house. They have been involved in some unsettled claim with the Hudson Bay Co. and from this cirbeen learned.

cumstance their trouble mainly arises.—Shaw & Masterman, commission agents in Winnipeg, succeeded Stuart, Shaw & Co. in January last. Their assignment is now announced.

Senecal & Bachaud, a firm of saddlers at Montreal, have assigned, owing \$2,146.—
Ludger Leroux, Montreal, in business only a few months there as saloon keeper, is offering 50 cents in the dollar cash, the money being advanced, it is said, by a brother. He owes \$3,000, while assets are stated at \$700.——J.

B. Barbeau, who started business in a general way at Ricebury, Que., about two and a half years ago, is in trouble, and has called a meeting of his creditors for the 17th inst. at Montreal.

Among awards to the Canadian exhibitors at Antwerp: Diplome d'honneur (highest distinction) to the Manitoba Farm as a whole; to the exhibit of North, West cereals, largely from the Canadian Pacific Railway experimental farms, a gold medal; to the timber and lumber samples, obtained principally from the neighborhood of the Canadian Pacific line in the Rocky Mountains, a silver medal; to the mineral specimens, chiefly from the districts of Rat Portage and Port Arthur, silver medal.

A FEW days ago Allan McPherson, lumber dealer of Forest, sent his creditors a statement which showed that he is practically insolvent. His assets exceed liabilities of \$10,600 by but \$200. Some creditors have expressed themselves satisfied if they can get fifty cents on the dollar. Mr. McPherson was originally a farmer and perhaps presumed, from his knowledge of cereals or standing timber, that he could buy and sell lumber to advantage. It has taken nearly four years to convince him of his error.

It may interest whist or poker players to know that during the fiscal year 1884.'85, the number of manufactories of playing cards in the German Empire amounted to sixty-one, whose production of packs of thirty-six cards, or less, was 3,552,910, and of packs of more than thirty-six cards, 1,286,239, against 3,312,866 and 1,225,998 packs respectively. Of the above numbers, 3,495,458 packs were taxpaid for home use and 1,311,808 packs were exported. The import of foreign cards only amounted to 25,059 packs.

E. W. Norton, a fruit dealer at Port Arthur, is in trouble. Previous to the closing of navigation last year he bought a large stock of fruit on which he lost considerable money. The sheriff is now in possession of his premises.——In Port Perry, A. Richardson, the proprietor of a sash and door factory, is in deep water. There was a time when he was thought to be doing well, but lately he has fallen behind, through, some say, his son's recklessness and other unexplained causes. The sheriff has seized his effects.

THAT the wholesale grocery and liquor firm of Wm. Kyle & Co., in this city, was in trouble and that this trouble was due to the discovery of some forged customers' paperthe author of which is stated to be Mr. Monro, a bookkeeper, was the general topic amongst the trade yesterday. The forgeries which are said to amount to nearly \$7,000, were committed during the absence of Mr. Kyle in Winnipeg. The person charged with the crime is said to have borne an excellent reputation, a fact which makes the announcement all the more startling. It has been denied that the firm intended to suspend payment pending an investigation. Mr. Munro is not in the city, and his whereabouts has not yet

Louis Lafrance of Bic, Que., was a farmer, but he opened a general store in 1880, on the proceeds of the sale of his farm, and so embarked in mercantile affairs. He has come to grief, having made an assignment to a Quebec accountant.—Dr. C. G. Comtois of Three Rivers, doing a drug business there, is offering a compromise of 25 cents in the dollar cash.

—J. H. Perrault, general storekeeper at Gentilly, and formerly at St. Pirre les Becquets, is in trouble, and has assigned to the prothonotary of the district, but Messrs. Kent & Turcolte of Montreal will wind up the estate.

Henri St. Pierre, in a small general way at Ste Flavie, Que., has assigned.——W. E. Menard, one of the small retal grocers in Montreal, has failed, owing \$875.——Cardinal & Corriveau, of Montreal, who formed a partnership last spring to do a retail and jobbing cigar business, have already assigned owing \$1,700.——L. M. Perrault, a dry goods man in the same city, formerly of the firm Beauvais & Perrault, and who started alone a year ago last spring, is in trouble, and creditors have held a meeting. He offers them 65 cents on the dollar, at three, six, nine, and twelve months, secured, but creditors want 70 cents.

Ir has been repeatedly asserted, says the Victoria Times, that the contributions of the people of British Columbia to the Dominion Savings' banks is very large. In a recent issue of the Canada Gazette, Halifax ranks first, with \$2,994,220.91; St. John, N. B., next, with \$2,506,950.25; then Victoria, with \$1,615,771.73; followed by Charlottetown, with \$1,518,924,16. The balance on the 31st May last at Victoria, was \$1,615,771.73. At Nanaimo a net balance of \$223,423.79 on the 31st of May. At New Westminster the balance on the 31st May was \$290,322.50. The total balance to the credit of depositors in this province on the 31st of May being \$2,129,518.02.

Let us tell it briefly. His name was Ryan, W. W. Ryan, a commission merchant in Montreal, he said. Montreal was scarcely large enough for his extensive business, so he annexed Toronto. He comes well introduced and is respectable-looking which is generally the case. He opens an office, also a bank account; both very necessary things to do—especially the latter. Mr. Ryan deposits \$500, which is supplemented a few days later by another deposit of \$4,600 in the form of a draft. Needs some money, draws out the \$4,600. Terrible discovery! Draft a forgery! Raised from \$10! Anxious banker! Baffled detective! Serene Ryan, the swindler and forger.

Our reference last week to H. J. Taylor grocer of this city, may now be supplemented by the announcement of his assignment.—Similar words will explain the financial condition of Chas. Kimpton, another Toronto grocer.—Ellen Arnott, doing a limited dry goods trade in Toronto, has assigned to a leading city firm, to which she is principally indebted.—After he has taken an inventory of his present worth, H. Fisher, a general store-keeper of Williamsford Station, is of opinion that he will be justified in asking his creditors to compromise with him. He found it necessary to make a like request about ten years ago when he traded under the style of Campbell & Foster.

Varied and unsuccessful, but apparently not discouraging has been the business experience of the Brethour family, of Hamilton. About 1877 Brethour, pere, who was "in dry goods," failed and compromised with his creditors. The son, in conjunction with one Howden, then took the helm, but with no better success