Financial and General.

THE CORPORATE NAME of the Canadian Coloured Cotton Mills Co., Ltd., has been changed to Canadian Cottons, Ltd.

FOREST FIRES raging in the North-West, are costing the United States Government, it is estimated, $7,000 a day to fight them.

THE CANADIAN NORTHERN, it is stated, has decided to join the Atlantic Shipping Conference and it is anticipated that the service will be carried on during the winter months.

IT IS ESTIMATED by the Census and Statistics branch of the Department of Agriculture that at the close of the last fiscal year on March 31, the population of Canada was 7,489,781, an increase over the estimate of 12 months before of 305,037.

THE OGILVIE FLOUR MILLS has declared a dividend of 1¾ p.c. on its preferred stock, payable September 1; the Richelieu and Ontario Navigation Company, 1¼ p.c. payable September 1, and the Lake Superior Corporation 2½ p.c. on the outstanding income bonds, payable October 1.

THE CANADIAN BANK OF COMMERCE.—A branch of the Canadian Bank of Commerce will be opened in the City of Mexico, at Avenida San Francisco, No. 50, on the 22nd instant. Mr. J. P. Bell, formerly inspector stationed at Winnipeg, has been appointed manager and Mr. D. Muirhead, formerly accountant at Montreal, assistant manager.

LAKE OF THE WOODS common stock is now on a regular 8 p.c. basis, the directors on Tuesday declaring a dividend of 2 p.c. for the quarter, payable September 1. From the point of view of the investor the change is a decided improvement from the old system of a smaller dividend and a fluctuating bonus, which resulted in a feeling of uncertainty. With the new system it will be possible to take a clearer view of the stock's value.

THE WORLD'S WHEAT CROP.—Beerbohm's estimate for the total world's wheat crop is now 3,488,000,000 bushels, as against the 3,648,000,000 last year. Fortunately, the reserves carried over from the last crop are about 120,000,000 bushels larger than a year ago—which will offset a probable decrease in exports from Russia, America and Canada to the importing countries. It is also expected that shipments from Roumania, Bulgaria, India, Australia, and the Argentine will increase moderately over 1909.

ENGLISH ADVICES indicate the close in the near future of the dispute between the Canadian Northern and the bondholders of the Quebec and Lake St. John Railway. "Under the amended scheme now put forward by the bondholders' committee of the Quebec and Lake St. John Railway," says the London Canadian Gazette, "holders of the prior lien bonds of that undertaking are offered an equivalent amount of new 4 p.c. debenture stock guaranteed unconditionally by the Canadian Northern Railway, both as regards capital and interest, the first mortgage bondholders of the Quebec and Lake St. John Company are offered 70 p.c. of the new stock and the income bondholders 13 per cent." It is believed that these terms will be accepted.

Insurance Items.

MR. GEORGE P. FIELD, dean of Boston insurance men, senior member of the firm of Field & Cowles, and known both on this side and in Great Britain as a fire insurance underwriter, died on August 12.

THE ROYAL INSURANCE COMPANY of Liverpool has made a deposit of $200,000 with the New York Insurance Department and its application for authority to write ocean marine risks has been approved by the Superintendent of Insurance. The Royal will commence issuing ocean marine policies in New York in the early fall.

THE TOO-HANDY REVOLVER.—There are many thousands of possible criminals in every large community carrying concealed weapons which they ought not to be allowed to buy. When there is a law prohibiting indiscriminate selling, there will be fewer accidents and deaths from fire-arms, and a corresponding lowering of the mortality rate of insurance companies.—The Weekly Underwriter, N.Y.

SECURITY LIFE INSURANCE COMPANY OF CANADA.—This company, which has been incorporated with an authorized capital of $1,000,000, is now inviting subscriptions for its $100 shares at a premium of $25 a share. The first call is 20 p.c. of the par value, as well as the premium, in all $45. The financial agent of the company is Mr. Alfred Desnoyers, 103 St. Francois Xavier Street, Montreal.

THE CONTINENTAL AND CANADA.—It has lately been stated in New York that the Continental Insurance Company is about to enter the Canadian field. President Henry Evans, interviewed on the subject, said that it was true that he had lately given some thought to the matter, although no action as yet has been taken one way or the other. The general expectation is that the Continental will enter the Canadian field in the fall.

INTERNATIONAL ASSOCIATION OF ACCIDENT UNDERWRITERS.—A special meeting of the executive committee of the International Association of Accident Underwriters was held on Wednesday of this week at Albany. The purpose of the meeting was to consider the elimination from accident policies of certain provisions, sometimes termed frills, which the companies have found very expensive.

INSURANCE IN JAPAN.—In 1909 there were fifty-three Japanese insurance companies registered in Japan, having a capital of 57,680,000 yen (about $28,000,000). Of these 33 were life, 17 fire, 10 marine, 7 transportation, 1 fidelity and 1 steam boiler. In addition to the Japanese insurance companies there were thirty-four foreign companies licensed to transact business in the country in 1909, of which four were life, twenty were fire, six were marine and four were fire and marine companies. An insurance act was passed in 1900, and there has been a notable advance in the insurance business of Japan since then.

EMPLOYERS' LIABILITY INSURANCE IN NEW YORK STATE.—The basis schedules for liability insurance under the new laws of the State of New York, which will go into effect on September 1, have been