

the American hotel here on Monday last. A statement was then submitted showing liabilities of \$9,000, and assets of less than \$4,000. With these he proposed to pay twenty per cent. of claims against the estate in full of all demands. This was refused, and he was required to assign. This he declined to do without consulting his legal adviser. From what has transpired it is quite evident that he is looking sharply after his own interest, regardless of the consequences to others. His manner was not conciliatory, nor his methods popular. This will account largely for his want of success.

The propeller "Lycoming," took 40,000 bushels of corn from Chicago to Buffalo, last week at the rate of half a cent per bushel. No rate so low was ever made before, although last week shippers have refused to let vessel men take grain for nothing, to ballast their hulls. The steamship "John B. Lyon" and consort passed down Detroit River on Saturday, says the *Amherstburg Echo*, presenting a sight never before witnessed, of a large steamship and consort going down stream light. Four large propellers passed down nearly light, having only a few bushels as ballast. So much for "cornering corn."

QUITE a number of business changes have taken place during the last few days in Montreal, some of them of importance. Among these we note the following:—The wholesale dry goods firm of McLachlan Bros. & Co. has been dissolved by the retirement of Mr. Charles Morton, who joins Mr. Wm. Denison, known to the trade as formerly being of the firm of McIntyre, Denoon & French; together they will establish a new wholesale dry goods house. Messrs. Marler & Payne, bankers and brokers, are likewise dissolving, and Mr. Payne has become a member of the firm of Riepert, Payne & McKay manufacturers of shirts, collars, ties, etc., for the wholesale trade. J. C. Gordon & Co., fish and general commission, have retired from business, and are succeeded by L. A. Gordon & Co. Mr. Thomas McCready, of the wholesale shoe firm of James McCready & Co., is dead, having fallen from his bedroom window and been killed on the spot.

INSURANCE RISKS ON FLOURING MILLS.

It has been observed that greater discrepancy exists between the combustible character of the property and the ratio of fire insurance loss thereon, than is the case with any other description of risk. To account for this the *American Exchange and Review* publishes an elaborate and interesting article in which some interesting facts are stated. We give some quotations:

The underwriter goes by the record of his books—so much received for premium, so much paid for losses; and it as often happens that the losses and attending expenses of writing the risks exceed the premium as otherwise. It is possible that the national fire insurance census now in process of compilation will throw some light upon this intricate subject—will do so according to the adequacy of the classifications

and the returns thereon—but the day is not yet at hand for adequate national census data of any fire risk.

The mill is primarily classified according to motive power (water, steam, wind, and animal), and material of external structure—frame, brick, (also brick veneer,) and stone; further divided according as roof is metal or shingle, or otherwise. Sometimes the power is water and steam combined, sometimes the material is brick and frame, etc. We give figures of the census of 1860 and that of 1870, with a guess at figures for 1880:

Approximate estimate.	1880	1870	1860
CENSUS REPORTS.			
Establishments in all the States and Territories	31,268	22,573	13,878
Water wheels in flour mills	21,213
Steam engines in flour mills	5,363
Number of runs of stones	48,051
Capital invested	\$151,565,376	\$ 84,485,964
Value of all products	444,985,143	248,580,365
FLOURING MILLS OF ALL KINDS.			
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In 1870 there were returned from the Southern States, and believed to be included in the above, seventy-two mills driven by horses, seventeen by oxen, and five by wind.

—It is reported that a company has been formed in Paris, with a very large capital, to undertake the building of the St. Lawrence tunnel at Montreal. A party of engineers, some of whom some of whom have been employed in the Dover and Calais tunnel, is expected to sail for Canada shortly.

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Comprising all classes of Peg Work, McKay Sewed Work, Cable Screw-Wire (which is the best wearing work made), Goodyear Welt Work (which is equal to hand-sewed for style, durability, ease, and comfort—boots and shoes made by this process are the Coming Boots and Shoes). We also make hand-sewed for those that have never tried the "Goodyear Welt Boot." Our goods are made in sizes and half sizes from two to eight different widths, warranted to fit the largest number of feet comfortably. No veneered soles; No shoddy stiffeners; No pancake nor shoddy insoles, but made of the *Best Solid Leather*. Terms liberal NO TWO PRICES.

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H H E E E N N D D D E E E R R R S S S O O O N N N
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