

2,734,379 lbs of milk which produced 260,775 lbs of cheese, says the *Review*, this realized \$19,766.74 or over 7½ cents per lb. Of this sum the patrons got \$14,550 cost of hauling \$1,955.79. Cheese boxes cost \$530 and a dividend of ten per cent absorbed \$450.

The number of pairs boots, shoes and rubbers, shipped from Boston during the first seven weeks of 1880 is estimated at twelve million pairs, the cases despatched were:

1880....	seven weeks.	300,000	cases.
1879....	do	190,000	do
1878....	do	170,000	do

The plant of the defunct Waterloo boot and shoe company has been bought by Messrs. Cote, Arpin & Co., of St. Johns, who remove it to St. Johns, Que. It is not more than 5 years since the company began, with plant costing some \$1,700, but was never a paying enterprise. Mr. W. R. Lefebvre has purchased the real property, and intends to convert it into a large furniture manufactory.

Last week's *Financial Chronicle* states that the Trunk lines at Chicago have made a concession of five cents per 100 lbs. on east-bound freight, and the stocks of Lake Shore and Michigan Central are higher. It is reported, however, by the Chicago *Inter-Ocean* that the new line of the Grand Trunk is carrying a great quantity of grain, by making lower rates to Live pool via, Portland, than the other lines will make by New York or the other ports.

We learn that the agency for Montreal city and vicinity of the Scottish Commercial Insurance Company has been conferred upon Mr. Thomas Simpson, formerly of the firm Simpson & Bethune of that city. The character and long experience of the gentleman named quite justify the conclusion that the appointment will be in every way satisfactory.

The Quebec Bar has lost one of its most estimable, studious and promising members, by the death, on Saturday last, in Montreal, at the too early age of 37 years, of M. Gonsalve Dautre, Advocate, Q. C.; L. L. D.; B. C. L.; Lecturer upon Civil Law, at McGill University. The deceased gentleman, the only brother, we believe, of Mr. Joseph Dautre, Q. C., (prominently known in Britain as well as in Canada, as the counsel in the Guibord *cause celebre*) had already achieved distinction in the legal profession, the result of untiring industry and careful research. He possessed claims to the grateful regard of his legal brethren, from his condensation of the Civil Code of Lower Canada. Had he been spared, there was every reason to predict that the brilliant intellect and the untiring devotion to his profession of M. Gonsalve Dautre, would have made his name among the brightest, not alone of Canada, but of any country, as a legal commentator and author. The Canadian Bar has cause to deplore his early, untimely loss, and the Montreal Association of Advocates has already passed resolutions of respect to his memory.

The failure of Mr. R. F. Taylor, of this city is becoming almost a chronic affair. In 1875 occurred his second failure, with liabilities

of \$2,700, and he compromised at 40 cents. In February, 1877, he failed again, owing \$3,100. Last week he failed a third time, but as his credit had been badly damaged by his previous career, his liabilities will be comparatively small this time. He will probably seek fresh pastures, for although a good tailor he does not appear to understand economy, or to practice industry.

It would appear that the assurance that the claims against the Consolidated bank have all been provided for has given confidence to the creditors. As the demand for gold from depositors and bill-holders are not anything like what would naturally be expected. The work of redemption will go on until all the creditors' demands are satisfied. The capital thus released will be of great benefit to many of our people.

A VALUABLE gold deposit, five feet in width, has been discovered in the township of Madoc, Ontario, near Fetterby's mine, says the *R. R. Journal*. It has been opened, and is now being worked by capitalists from Buffalo.

THE incorporation of the "St. Martin's Manufacturing Company, limited," is sought in New Brunswick. The object of the Company is to make spools, bobbins, and wood goods generally, Capital \$40,000, Messrs. W. D. Vaughan of St. Martins and the Messrs. Vaughan and J. S. Dewolf, of Liverpool, are to be the partners.

FRAUD UPON FARMERS.—A case which came before the county court in Winnipeg, a few days ago, calling forth very severe remarks from Chief Justice Wood, who presided, is of such interest to innocent business people that a brief resume cannot fail to be of value. It seems that a farmer, named James Good, of St. Charles Parish, Manitoba, bought a plough from the firm of West & Tiffany, agents of the St. Joseph Manufacturing Company, doing business somewhere in the United States, giving his note for the amount. Afterwards, Good, finding himself in funds earlier than he expected, went to the office of the agents, and paid the whole amount he owed, receiving their receipt for the same. West & Tiffany had, previous to this, dissolved partnership, the business now carried on by "Tiffany & Co." A few months later George E. Tiffany, who constituted the new "firm," absconded, and the present was only one of a number of suits instituted by the St. Joseph Manufacturing Company, as holders of the notes of farmers in Manitoba who, like the unfortunate Good, find themselves called upon to pay a second time the amount of a debt already paid once in good faith. The receipt of Tiffany & Co. for the amount of the note collected from the defendant was produced in court, but there was no evidence to implicate the holders of the note in the fraud or to show that Tiffany had accounted for the money received. The Chief Justice, in giving judgment for the amount claimed, expressed his deep sympathy with the defendant, who, he declared had been cruelly defrauded, and he referred to various similar instances which had been brought before

him of like frauds having been perpetrated in Rockwood and other townships. He delivered an emphatic warning, cautioning farmers and all others against making any payments on such cases without getting back their notes into their own possession or being careful to see every instalment they paid endorsed upon such note. His Lordship was very severe upon the conduct of Tiffany, whose hypocrisy he specially condemned. It seems that this heartless scoundrel had made a practice of taking an active part in church matters, in promoting revivals, and conducting prayer meetings at the houses of farmers, who ultimately were numbered among the sufferers by his rascality. Certain immigrants, moreover, impressed with the fervour with which Tiffany led off in Moody & Sankey hymns on the cars, while travelling between St. Paul and Winnipeg, became unresistingly the victims of misplaced confidence after their arrival. The law respecting promissory notes and bills of exchange, is so little understood by the non-commercial classes that too wide a calculation can hardly be given to the exposure of cases similar to the above.

The Leading Wholesale Trade of Toronto.

Bryce, McMurrich & Co

SPRING STOCK
COMPLETE IN EVERY DEPARTMENT !!

VALUE UNSURPASSED.

ALL LEADING LINES, PURCHASED
BEFORE THE RECENT ADVANCE
IN PRICES.

BRYCE, McMURRICH & CO.,

34 Yonge Street,

TORONTO.

GGG BBE SSS MM MM ITT TH H
G G B B S S M M M M I T T H H
G G B B S S M M M M I T T H H
GGG BBE SSS MM MM ITT TH H



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

Did not loose by bad debts as much as a quarter of one per cent on their sales during the year 1879, while the gross amount of Bankruptcy in Canada during the year was over Twenty-nine millions of dollars. This shews why G. B. S. & H. can sell less than current prices!!! And as Mr. Henderson left for Europe last fall, a month earlier than usual, their prices will be found specially attractive this Spring

G. B. SMITH & HENDERSON.