you would say it was an utterly useless fact, a fact that could in no way influence your actions in life, a fact that would not help you in learning how to live completely. Well, apply the same test to the great mass of historical facts, and you will get the same result. They are facts from which no conclusion can be drawn-unorganizable facts: and therefore facts which can be of no service in establishing principles of conduct, which is the chief use of facts. Read them, if you like, for amusement; but do not flatter yourself they are instructive.

THE TARIFF.

We are by no means of the opinion that the present tariff is perfect, indeed it would be most extraordinary if it were not susceptible of great improvement. It is to be hoped that the Minister of Finance is watching its operation with a desire to remedy all proved defects. It is unfortunate that, instead of trying to deal fairly with the various important interests that require consideration, there should be a resort to the most absurd misrepresentation. A paragraph has been going the rounds of the newspapers alleging, on the authority of the Halifax Chronicle, that there has been an increase of 50 per cent. to the duties, and this is based on the Customs returns for July of imports and duties in the aggregate. Even if the statement were reliable, it would only prove that the people of Halifax paid more in 1879 in the shape of taxes on imports than in 1878. A revenue must be raised, and if the taxes had to be increased by 50 per cent. in order to supply the ways and means, it would be simply a necessary evil. In point of fact, it seems probable that the sugar imports have been much greater in 1878 than in 1879, and as sugar pays a very high duty in proportion to its value, the proportionate increase of duty is easily accounted for. When it shall be proved that the revenue is in excess of the necessary expenditure, it will be time enough to cry out against the load of taxation.

THE SUGAR TRADE.

The Halifax people are complaining that the Montreal trade, notably the Redpath Refinery, will not buy sugar in their market. On the other hand the West India exporters are making a griev. ous complaint of the sugar duties, as placing obstructions in the way of sending sugars to Ontario and Quebec by the United States seaports, to which they can always get freight at much lower rates than to Canada ports. They allege that the Ontario and Quebec importers

will not give orders for sugars to be shipped via Halifax. We confess that we are not sufficiently imformed as to facts. to justify us in dealing with the subject in a satisfactory manner, but a glance at the map will convince any one that the shortest route from any West India port to Toronto or Montreal is via New York or some still more southern port. and that Halifax and the Intercolonial must be a tedious and expensive mode of conveyance.

. ANSWERS TO CORRESPONDENTS.

A. B. of Quebec .- 1. The Ottawa Agricultural Insurance Company has been in liquidation, not insolvency, since April last. 2. Of the subscribed capital, 25 per cent, in all has been called up. Payments are made to the Treasurer at Ottawa or the Trustees in this city. 3. The company is obliged to furnish the Insurance Superintendent with a full statement of its affairs annually, and this is officially published. 4. The company is in the hands of the following named trustees: John Pennock, of Ottawn, John S. Hall and L. Beaubien, of Montreal. In further answer to the spirit of your enquiries we might say that the company is virtually closed up as it is. A compromise of pretty much all outstanding claims was made some time ago at 35 to 40 cents on the dollar, and about the only business now in hand seems to be that of endless litigation with delinquent stockholders, who are doubtless to a very large extent unable to pay.

BUSINESS CHANGES.

The more important business changes of the past week are as follows :--

Dissolutions .- H. & T. Andrews, general store, Upper Stewiacke, N.S. S. D. James & Co., traders, Kentville, N.S., offer to compromise at 75 cents. Douglas & Co, general store, Amherst, N.S., admitted S. G. Chambers as partner, J. F. Mackay, watches, Charlottetown, P.E.I., sold out.

ASSIGNED.

PROVINCE OF ONTARIO.

John B. Miner, confectioner, Brantford. R. Kerr, St. Catharines.

PROVINCE OF QUEREO. F. Savary, general store, St. Raymond, Geo. W. Liddle, Montreal. Jos. Beaulieu, ship chandler, Levis. A. J. Fontaine, painter, Montreal. Morreau & Trottier, dvy goods, Three Rivers.

PROVINCE OF NOVA SCOTIA. Jos. W. Allen, lumber, Dartmouth. PROVINCE OF NEW BRUNSWICK. James Thompson, St. John.

ATTACHED.

PROVINCE OF ONTARIO,

Jessie Stunden, groceries, Gananoque. Jessie Stunden, groceries, Gi H. J. Ince, Cayuga, Adam Anstee, Owen Sound, D. B. Gampbell, London, D. Welsh, Woodstock, R. & T. Coutts, Strathroy, M. B. Hague, Waterford, F. Hindon, general store, Midland. Noonan & McGarry, general store, Perth. P. Jolly, L'Orignal. Wm. Bennett, groceries, Preston.

PROVINCE OF OURBRO.

D. Suzor, boots and shoes, Waterloo. Mechanics Bank, Montreal. J. B. G. Simpson, Lauzon.
Wm. Wiseman, Montreat.
Matonin & Co., furs, &c., Quebec.
D. W. Lockhart, fus, &c., Richmond.
Bonner Bros., general store, Richmond. P. C. Warren, ins. agent and broker, Montreal. Thos. Quinn, Montreal. F. St. Amour, boots and shoes, St. Jean Baptiste. L. J. Pelletier, Lefebvre & Co., dry goods, Montreal. Geo. Frigon, Three Rivers. P. Caron, groceries, Côte St. Paul. John McKibbin, Levis.

PROVINCE OF NEW BRUNSWICK.

F. W. Alexander, Bathurst. A. & O. Steeves, Hopewell.

PROVINCE OF NOVA SCOTIA.

J. E. Lawlor & Co., general store, Dartmouth, John Lawlor, baker, Dartmouth. Chas. J. Fuller, jun., general store, Arichat. Arthur Ives, groceries, Picton. Benj. McKeen, trader, Sherbrooke.

PROVINCE OF PRINCE EDWARD ISLAND.

B. Atkinson, Summerside. Alex. Cheveril, Souris.

FIRE RECORD.

ONTARIO.

St. Thomas, 24.—A large building belonging to II. Brown destroyed. Loss on stock and building, 50,000. Insurance: Commercial Ution, \$2,800; Royal, \$2,200; Scottish Imperial, \$1,500; Scottish Commercial, \$1,000, and Standard \$2,000. Coloury, 24.—II. Delancy's work shop totally destroyed. Loss \$800; no insurance. Betteoitle, 24.—A. A. Farley's new brick dwelling destroyed. Insured for \$2,000 in the Commercial Union and \$3,000 in the brick awening destroyed. Insured for \$2,000 in the Commercial Union and \$3,000 in the British America. Cobourg, 26.—A large wooden block owned by S. Rettallack and occupied by M. Quinn, Taylor, Witherington & Co., W. J. Evans and J. Fox destroyed. Insurement of Datablock Citizans \$2,000 large. CO., W. J. FARMS and J. FOX destroyed. Insurance:—S. Rettallack, Citizens \$1,000, loss \$3,000; M. Quinu, Queen and Western \$1,000, loss \$2,000; W.J. Evans, North British \$700, loss \$800; Withering ton & Co., Imperial \$500, loss \$800; and J. Fox, Citizens \$200; loss \$500. Milbank, 26.—J. B. Rutherford's saw and grist wills, encoderated who interested mills considerably damaged. No insurance. Lucan, 28.—The barus and stables of Thos. Coursey destroyed. Loss \$2,000; insurance \$800. Biddalph, 28.—The dwelling of Mrs. Hogan destroyed. Loss \$600; partly insured. Data of the constant of the Barrie, 30.—Cairns Bros. planing factory destroyed. Loss \$6,000; insurance on building \$1,000 in the Gore Mutual, and \$1,000 in the Phenix on machinery. St. Thomas, Oct. 1.—The dwelling of Thos. Place destroyed. Loss Trock. \$800; no insurance.

OHEREC.

Montreal, 1 .- Murphy's rope walk totally destroyed. Building insured for \$5,000; stock for \$8,000. The store of W. Butterfield & Co. slightly damaged.

THE GREAT NORTH-WEST .- The promise which the Great North-West holds out of becoming at no very distant day an incalculably large factor in the problem of Canadian growth and prosperity is very generally believed not only in this country, but by our immediate neighbors; indeed, American pro-phets not infrequently excel our own (probably from force of habit) in grandiloquent descriptions of what Manitoba is to be. But across the Atlantic this belief is neither so sanguine nor so general, and this we believe is only in part owing to more sober or saturnine temperament, the greater reason being want of information from thoroughly disinterested sources. It is peculiarly gratifying, then, to note the effect produced upon the special correspondent of the