THE wholesale millinery firm of Graham, Barber, Warner & Co., has dissolved partnership, Mr. Graham retiring. The business is continued in Toronto by Barber, Warner & Co.

This week, says a Sherbrooke correspondent, forty instruments will be connected with the telephone exchange, and a night service commenced. This will no deubt induce many more to take instruments, and the exchange may now be said to be thoroughly established.

THE Dominion Mechanical and Milling News is a new monthly publication issued in this city, very similar in appearance to the Milling World, which is published in Buffalo. The typographical work is good and the cuts are beautifully printed on the very fine paper, made by the Toronto Paper Manufacturing Company's mills at Cornwall.

L. LEVY, of Ottawa, who has only been doing a small jobbing business in cigars &c., to saloon keepers and others, is reported to have absconded, leaving a considerable indebtedness behind him. The sheriff is in possession, and the estate will likely realize poorly, Levy's antecedents are not, it is stated, of an altogether favorable character.

THE Canada Pulp Company, has been put into insolvency at the instance of a creditor. Mr. A. A. Ayer, of Montreal is president, and Messrs. McLachlan, Mackay and Foreman, shareholders. The works are at Grand' Mere Falls, Que., and the main cause of the trouble is the unexpected expense of rock cutting for water supply. A miscalculation had been made of the cost of this item.

THE assignment is announced of J. E. Latulippe dry goods dealer, Quebec, after having been engaged at stock-taking the last fortnight at the request of his leading creditors. Mr. Latulippe began business in 1877 as one of the firm of Connolly & Latulippe, which concern failed badly in December 1879, Latulippe compromising the firm's liabilities of \$22,000 at seventy-five cents on the dollar, and continuing alone.

A very sudden and unexpected death was that of Mr. Noah L. Barnhart, a well-known miller and merchant of this city, who was found dead in his bed on Monday last. Apoplexy is supposed to be the cause of his death. Mr. Barnhart was a director in the Canadian Bank of Commerce, Western Assurance company and Northern Railway. He was also largely interested in the Lake Superior Navigation and other projects.

JACOB COHEN, a general dealer at Stittsville, Ont., has failed and assigned under somewhat shady circumstances. He had been slow pay and sued of late, but claimed not very long ago to have a very fair stock, &c.; this however has unaccountably disappeared, and he now shows about \$450 of assets to pay an indebtedness of about \$3,000, and after costs of seizure &c. are liquidated there will be nothing for creditors. Cohen has offered ten cents on the dollar, but the offer was not entertained.

JOHN H. Stevens, of Wallace, N. S., has assigned. In July last he gave a bill of sale for \$2,000 covering stock &c, to a Halifax house, which does not look ell for general creditors. Stevens' business career in the past has not been marked by success, he failed in 1879, when he compromised at 25 cents. His failure then however does not seen to have taught him prudence, as he has since been dabbling in copper mining, selling goods at auction, and otherwise creating doubts of his success, which have been fully verified.

A BALTIMORE Judge lately decided that the sale of a good will without anything more does

business next door to the business sold by him. To prevent this the purchaser must have an express contract with the seller to that effect. The law, he said, will not imply such a covenant, because it is in restsaint of trade, and for the same reason the sale of a sign with the firm name on it gives no exclusive right to the purchaser in the absence of agreement for the use of the firm name.

MR. JAMES POPHAM, of Messrs. J. Popham & Co., wholesale manufacturers of boots and shoes in Montreal, has returned from Cork, Ireland, where his firm is the only exhibitor in their line from this side of the Atlantic, at the great exposition now being held there. It is agreeable to learn that Canadian made boots and shoes meet with favor in Britain, as is evidenced by the fact that Messrs. Popham & Co., are now making large shipments of goods of their manufacture to leading houses in Ireland and Scotland. Indeed we are informed that Mr. Popham had to decline orders he might have taken. through inability to fill them within a reason able time.

Among general dealers, T. P. Blain of Niagara, McGarvey & Co., of Wyoming, T. T. Atkinson, of Brandon, and W. J. Suffell of Emerson, have assigned in trust. R. Brown, of Mountain City, creditors in possession. W. A. Russell, Morris, attachment issued. W. H. S. Martin, of South Monahan has sold out. In Montreal, Daniel & Co., boots and shoes, and W. C. Gaden, dry goods, have assigned in trust. In Quebec, J. E. Latulippe, dry goods, has also assigned. In Toronto, George Sparrow, shoe dealer, died suddenly since our last. George Lawrence, Port Elgin, N. B. and Jas. W. Ferguson, of Tangier, general dealers, have given bill of sale. Annie A. Jasper, milliner, Emerson, has assigned in trnst.

VINEBERG & Bro., for some years doing an extens ive general business at Cornwall, with a branch at Carleton Place, and previously at Foresters Falls, with a very fair record, are reported in trouble, with several suits entered against them. It is stated that their liabilities reach \$22,000, divided among thirty-seven creditors. As the firm has hitherto paid its way very fairly it is hoped that matters may turn out pretty well. Mr. Thomas Darling of Montreal is looking after the interest of creditors, and stock is being taken to ascertain their exact position. An investment of some \$4,000 in Manitoba real estate last year, may help to account for the present embarrassment of the

A NEW firm in this city. Rae & Watson, offer to business men what has been long a desideratum, viz: facilities for sending parcels from this side of the water to the old country. This they are in a position to do from having the agency for Wheatley's Globe Foreign Expres, London and Liverpool, which does a considerable business already in shipping parcels to Canada. The new firm, one of whom was with Morrison, Taylor & Co., and the other with Rice Lewis & Son, have a good record and have some desirable agencies. That for example, of Wm. Cook & Sons, Glasgow steel and file works and Andrew Mitchell & Co., sack manufacturers. They also purpose doing a general commission

The shareholders of the Toronto, Grey and Bruce Railway company held the annual meeting at Toronto on Wednesday last. Mr. Wm. Thomson, of Toronto, presiding. The report for the year ending June 30, showed the gross earnings of the road to be \$421,255.64 greater earnings than in any previous year. The report was adopted and the members of the present

Hendrie, of Hamilton, was chosen president and Mr. William Ramsay, of Toronto, vice-president A meeting was held in the afternoon to discuss the proposed transfer of the road to the Ontario & Quebec Railway company for 999 years from Aug. 1. The agreement was ratified by a large majority after an hour's discussion. The annual rental is to be \$140,000.

Boiler insurance and plate-glass insurance were, each in their turn, deemed curious if not uncanny innovations when first broached. But the world grew accustomed to them. It was found that even bad debts were insurable, as well as live stock, and there are people so credulous as to think they will get married by joining a marriage insurance concern. But according to the Boston Traveller, something bran-new is to be started in that city by a London company. Exactly what it is or what it does we shall not venture to say, but our readers may make what they can out of the circular. We remark that the agent's name is suggestive of something. The concern is named "The Domestic Felicity Insurance Company," and has been in successful operation in London for some time. The following circular has been distributed broadcast through Boston:

DOMESTIC FELICITY INSURANCE COMPANY of London,
Will open an office at 23 Tremont street, Boston,
September 1883
Every Risk Warranted.
Prospectus furnished upon application to
Ananias P. Bliss, Agent.

THERE are not a few traders who, when they come to the city to buy goods, prefer dealing with principals, indeed there are some who will only give an order through that channel. This is the experience of most wholesale houses, and we need hardly say that during this and the coming week, when so many buyers visit the city, it is especially desirable that principals should be at their posts to assist personally in attending to the wants of customers. The advisability of such a course received practical illustration a few days ago. A trader from "Up North" called at a large grocery house in this city, and was shown through the warehouse by the affable salesman, it so happening that the different members of the firm were otherwise engaged. The customer and the salesman talked about the weather, the crops and the exhibition, but when the subject of groceries was broached, the former, despite the seductive wiles of the clerk, would not buy: "Might possibly call again when the proprietor was in," and was on the point of leaving the warehouse, when the last named individual arrived. Before that country storekeeper departed, he left a \$2000 order, and then the wholesaler smiled and smiled until his jolly face resembled a war map.

Much revenue is lost to Governments of various countries from the cleaning of defaced postage stamps and using them over again. The French government is said to lose \$100,000 a year by such means. The number of devices suggested for effective cancelling is very large. All kinds of hand stamps have been made. Some scraped the surface, others perforated it, others used chemicals that decomposed the colouring matter of the ink in the postage stamp. But the difficulty has always been that the envelope or parcel was liable to suffer by it. In this emergency, electricity has just been thought of; and a French inventor, M. J. Chatenet will use the heating properties of a current of electricity to scorch the stamp. The instrument for stamping has the ordinary form, consisting of a round knob, or handle attached to a die. One side carries two small binding posts, which receives the current from a battery by means of a flexible connecting cord, of the kind used in telephone connections. From these posts the current not prevent the seller from setting up a similar board unanimously re-elected. Mr. William passes through a switch button, by turning which