

A new post office is to be built in Hamilton, and tenders for construction are being asked.

THE dissolution is announced of the wholesale paint and oil firm of John McArthur & Son. Mr. M. Pennington retires, and the business will be continued under the style of McArthur, Corneil & Co., by the remaining partners.

JOSEPH A. LAZURE, who opened up a dry goods business in Montreal only 12 or 15 months ago is in the hands of the Philistines and has been obliged to assign to John Fair. He has been very slow for some time past, so that his failure is not altogether a surprise. Liabilities about \$5000; stock is being taken and assets will probably show nominally about the same amount.

THE Kingston Dry goods firm of Hickey & Ilett is in difficulties and will have to get a compromise if they are to continue in business. The principal creditors, to whom they owe some \$6,000, want them to assign, but this they do not seem disposed to do. Owing some \$8,000 in all, they show nominal assets to exceed this amount.

MR. N. B. GRIER, of Priceville, general dealer, was drowned while fishing a month ago. His wife and her brother, Mr. Brown, are creditors to the extent of \$2,300. They are now taking stock, which is supposed to be worth about \$3,500, and we understand that they propose to offer creditors 75 per cent. on their claims of \$5,400.

WM. MULDER, a city tailor, in business for a number of years, will be obliged to assign. The dividend to creditors will likely be small.—A. W. Rowland, general store-keeper, Watford, assigned some time ago, and is likely to get a settlement by giving security for 55 per cent. on liabilities of \$7,000.—T. H. Smith, hotel-keeper, London East, has cleared out, and his effects have been sold for the benefit of his creditors.

HAMEL & MAGNAN, a Quebec firm engaged in the manufacture of shoes for the jobbing trade, have assigned. Both the partners were formerly in the employ of the Messrs. Woodley, and commenced as a firm only about eighteen months ago, on very small capital, but soon grew into manufacturing on quite an extensive scale. Their liabilities, direct and indirect, are said to foot up to nearly \$50,000, and a meeting of creditors is to be held next week, when they will make an offer.

THE dry goods firm known as W. G. Lawton's Sons, St. John, N. B., has assigned in trust to Messrs. A. C. Smith and A. B. Sheraton. They started a steam laundry and shirt manufacturing business last fall, in addition to their regular trade, which does not seem to have been a good move, and as they have shown signs of tightness for some time past their failure does not create surprise. It is understood that most of their local creditors are secured.

MESSRS. ROBERTSON BROS., who began as boot and shoe dealers last year in Palmerston, about two months after their arrival from Scotland, have learned that they were innocent as to the wiles of traders here. They soon found that their \$1,000 capital did not go far, for they spent

too much on premises and did not get value. This, with the heavy interest they have been paying to a local money lender, has already overburdened them, and it is thought they must ask creditors to share in the loss caused by lack of experience in this country.

IN December last the stationery jobbing firm of Payette & Bourgeault, Montreal, suspended, subsequently compromising at seventy five cents, secured by Mr. F. X. Brazeau, a neighboring merchant. The first payment was duly met, but Mr. Bourgeault having left some weeks ago in a rather irregular manner, and not being likely to return, the affairs of the concern have become much complicated. A second payment of the composition fell due last week, and was made the occasion of a meeting of creditors, at which Mr. Brazeau, the endorser, desired to be released, and offered the estate back to the creditors in return for a discharge. This offer has not been nor is it likely to be accepted.

AN item appeared in our columns recently which Mr. James Evans, of Omemee, considers did him injustice. That gentleman thinks our statement that his works "could not go on" inaccurate, and so it was if understood to mean that the place was shut. We are glad to say that Mr. Evan's place is not closed. Indeed he writes us that things are booming with him as far as regards abundance of work offering. Still, he will not deny that he has had financial difficulties, and we have reason to know that some of his employees left his service. It is pleasing to learn, as we do from Mr. Evans, that anything which was overstated in our item has not done him harm, for nothing could be farther from our intention. He writes: "My creditors are few, and none of them seem alarmed as yet. . . . I have lots of work for more men if I only can get them and can pay them their wages every Saturday."

A FORMER resident of Toronto has done for this city what does not appear to have occurred to any of her own philanthropists who had the means. Mr. Erastus Wiman has erected at his own expense, and presented to the city, a floating bath with 60 dressing rooms, now anchored in the Bay, and also a bathing pavilion on the Island, with accommodation for 150 persons, (ladies' rooms as well as gentlemen's), for such such as desire a swim in the Lake. Besides affording, free of charge, opportunity to tired workers, women and girls as well as men and boys, "to throw aside their cares with their clothes" as Mr. Wiman expresses it, and to indulge in this recreation as a means of health and cleanliness. There is the prospect that these bathing places will do much to teach our community to swim. A committee of ladies has agreed to arrange for the use of the baths by females, while the Dolphin Swimming Club will aid the men to learn swimming. Some valuable lives have been lost from our midst for lack of this easily acquired art; and the peril in which a group of our business men were placed by an accident in the Bay, only the other day, has proved a valuable lesson to such of them as did not know how to swim. The Wiman Baths

Trust as now constituted, is as follows:—Ald. McMurrich (Mayor, *ex officio* member), Capt. McMaster, Mr. R. W. Elliot, Ald. Boswell, Ald. Boustead, Mr. J. J. Withrow, Mr. James Beaty, Jr., M. P., and Mr. H. P. Dwight.

—A bill which, if successful, would have killed a considerable manufacturing interest in New Brunswick was presented the other day in the Senate at Washington. Under the existing order of things, timber cut in the State of Maine could be taken across the New Brunswick boundary sawed into lumber of various kinds and returned again into Maine in the shape of the manufactured article free of duty. The free movement of the logs and their product across the line thus afforded, had given rise to a very considerable industry. There are numerous mills and factories in the province of New Brunswick, close to the boundary whose business it is to cut the American timber into various shapes, after which it is returned to be sold in Maine and other states. This being the case, a bill was brought in at Washington recently to place a tax of twenty per cent. upon the Manufactured product of American logs. This was supported by certain local interests "way down in Maine" and having reached the Senate was in charge of Hon. Senator McPherson of New Jersey. Representations were made however, which induced that gentleman to withdraw the measure, and the New Brunswick mill men breathe more freely. It is not a little singular that, almost at the same time of this proposal with respect to wood and its products, a directly opposite course is advocated with respect to grain and flour between Maine and New Brunswick. A bill was last week introduced into the United States Congress to make provision that American grain which had crossed the New Brunswick boundary to be ground, should be re-admitted by the authorities in Maine in the shape of flour.

—The export of breadstuffs from the United States and Canada for the period from 1st September, 1881, to 24th June last, is thus given by the New York *Shipping List*:
To Great Britain and Ireland.

	1882.	1881.
Flour bbls.....	2,006,035	2,788,124
Wheat, bush.....	49,583,173	64,511,285
Corn, ".....	18,677,008	41,567,886
To other places.		
Flour, bbls.....	2,025,727	2,492,254
Wheat, bush.....	19,279,911	42,835,444
The quantities shipped from several different ports were, to Great Britain and the Continent in the period named in 1881-82 (flour reduced to bushels added,) from:		
New York.....	26,662,868	bushels.
San Francisco.....	32,877,260	"
Boston.....	3,871,935	"
Montreal.....	3,167,176	"

—The lumber trade continues in satisfactory shape at Quebec according, to advice of 23rd. There have been few transactions in square timber but prices are fairly maintained. The Ottawa mills are about sold out of cut lumber, at better prices than realized last year. Spruce lumber is worth \$11 per 1000 ft. B. M. delivered