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MONEY advanced in any sums on goods in store, or warehouse receipts. Parties not wishing to sacrifice stock during the present season, can secure ample accommodation from us. All transactions and correspondence strictly confidential.

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Mercantile Summary.

ALREADY there are 1,300 subscribers in Toronto to the Bell Telephone Co., and that company had, on the 30th December last, 110 applicants for telephones who cannot be supplied for some weeks, if not months, to come

THE value of the coal mined in the United States in a year far exceeds that of the gold and silver combined. From Government reports just issued, it appears that the coal yield of 1884 was \$143,760,000, that of silver \$48,800,000 and of gold \$30,800,000.

THE Canada Investment and Agency Company held its annual meeting in Montreal on the 16th ult., when the annual reports were adopted. The following gentlemen were reelected directors: Hon. J. J. C. Abbott, Hon. Thomas Ryan, Hon. James Ferrier, Messrs. Andrew Allan, Alfred Brown, George A. Drummond and G. W. Simpson.

A DESPATCH from Madrid to the London Times declares that according to figures published in the Gazette the deficit of Spain for the financial year 1884-5 will prove rather over than under a million sterling. Owing to the mismanagement of the Conservative Finance Minister, Senor Cosgayon, the budget for 1885-6 promises further deficits of more or less importance. How to meet these deficits is a problem for Senor Camacho.

THE words "With the hearty good wishes and compliments of Erastus Wiman and J. Frank Emmons," appeared on a card attached to a turkey sent on Christmas to every married man in the employ of the Staten Island Rapid Transit Railroad Company, says the N. Y. Times of the 26th. Each unmarried man likewise received from them a silk neck-scarf for a Christmas present. Some 250 plump turkeys and nearly 100 scarfs were distributed.

FAILURES in the Province of Quebec for the week are few and unimportant. C. W. Mayotte, tailor, Montreal, has, upon demand, made an