

Otterville, J. McKibbin, new partner, style York & McKibbin; Adam Clark, saw mill, Alvinston, John Archer, new partner.

The following are out of business;—J. Kinling, hotel, Salem; Jos. Tyler, Brooklyn, Ont.; G. A. Allems, Brooklyn Mills, Brooklyn, Ont.; N. Briggs, pumps, Brooklyn, Ont.; Geo. Atwill, groceries, Bothwell; J. Newman, groceries, Fenelon Falls; Thos. Fowkes, dry goods, Hamilton; Thorne & Drysdale, shingles, Hillsdale; J. Heatlie, saw mill, Port Huron; and John Dowell, watches, Parry Sound.

McKenzie & Stumble, general store, Charlottetown, have called a meeting of creditors.

M. Foley, general store, Alberton, P.E.I., and E. T. Keith, general store, Nictaux, are asking an extension.

Jos. Coxedge, hotel, has removed to Waverly, Ont.

—The hop crop this season is a most uncertain one, and as but few hops are raised in Great Britain, except those which England produces, three-quarters of the yield is dependent upon a single county, it will be seen that English brewers are, in any year, liable to require a vast amount of important hops. On the continent of Europe about 76,000 acres of hops are under cultivation, and, outside of a rapidly increasing German demand, England is the best customer, importing a considerable percentage of the produce, especially from Belgium and Bavaria. The cultivation of hops in England employs about 12,000 men, independent of the army of extra hands as pickers during the harvest season. It is estimated that the cost of picking a single crop of hops in England, at the rate of 25 cents for each six-bushels, exceeds \$2,300,000. A single railway out of London conveys nearly 17,000 pickers from the metropolis to the hop districts each season, for temporary occupation during harvest. These pickers comprise the poorest classes, who take their families into the field, and sleep and eat in the little huts or tents they have run up for the occasion. In 1710 a duty of six cents per pound was imposed on all the hops imported into England. Many changes were subsequently made in the tariff; in 1842 as high as \$51 per 112 pounds (a virtual prohibition on importation), while, after several reductions, the tariff was finally abolished, and present importations of hops into Great Britain are free of duty.

—The following is a statement of the revenue and expenditure on account of the Consolidated Fund of the Dominion of Canada for the month ending 30th September, 1878:—

REVENUE.

Customs.....	\$1,204,568 40
Excise.....	374,332 91
Post-Office.....	84,073 31
Public Works (including R'ways).....	216,929 83
Bill Stamps.....	16,141 02
Miscellaneous.....	29,743 63
Total.....	\$1,925,789 10
Revenue to Aug. 31.....	3,262,006 69
Total to Sept. 30.....	\$5,187,795 74

EXPENDITURE.

Expenditure for September.....	\$ 770,920 12
" to Aug. 31.....	3,592,721 12
Total.....	\$4,363,641 71

—The value of goods imported into the Dominion in the month of September was \$9,048,711, of which \$5,580,309 was dutiable, and on which revenue to the amount of \$1,179,072.22 was collected. The exports were as follows:—

Produce of the mine.....	\$178,240
Produce of the fisheries.....	791,215
Produce of the forest.....	1,704,315
Animals and their products.....	1,363,063
Agricultural products.....	1,130,940
Manufactures.....	27,396
Miscellaneous articles.....	28,041
Total products of Canada.....	5,476,220
Coin and bullion.....	13,000
Goods not the produce of Canada.....	2,008,241

Grand total. \$7,497,461

—For several years past American sugar refiners have been able to supply not only Canada but Great Britain with refined sugar cheaper than it could be made in these countries. How then could they undersell the refiners of other countries at their own doors? The answer is plain: They paid a duty of so much per pound on the raw sugar, and they got a drawback in exporting the refined, which was practically so much greater than what they had paid that they could undersell everybody. This long continued raid on the Treasury was effected in four ways: 1st. The scale of duties on different grades of sugar was defective, and the drawback, which might be more than just for refined sugar made out of one grade, was too high for sugar made out of another grade. The second way was a fraud. High grades of sugar nearly equal to refined were darkened at the place of exportation by some harmless coloring process, so as to pass for low grades at a low duty, and then the process of refining was very easily and speedily completed with scarcely any perceptible waste, and the sugar exported. The drawback received on the sugar was of course very much more than the duty paid. 3rd. Even when this premeditated fraud was not practiced, there was another way of cheating the Government. Sugar for duty was graded according to color, and, as one end of a hoghead of raw sugar is usually much darker than the other end, the whole would be passed at low duty if the sample was drawn from the dark coloured end. It is said extensive frauds were effected by collusion with custom-house officers in drawing the samples from the dark ends instead of both ends or the middle of the hogheads. 4th. Still another fraud has been, it is said, discovered in the weighing department of the Custom House, which, by some collusion, made the weights of cargoes of sugar considerably less than they should be, say perhaps ten per cent. In this way a good deal of sugar came into the country without paying any duty, but it all obtained the drawback in going out. There may have been still other means of defrauding the revenue, but these will suffice to show that the gain from the drawback alone would enable those of the refiners who availed themselves of the means above described, to undersell other nations and still make a good profit. Another way in which this drawback has been taken advantage of for fraud is the addition of glucose to the sugar, which enormously increased its weight for exportation.

A SUBSTITUTE FOR GUTTA-PERCHA.—At one of the late scientific meetings at Paris, mention was made of a substance having many of the characteristics of india rubber and gutta-percha, but which is comparatively new to botanists. It is called Balata, and is the milky sap of the bully tree, which flourishes on the banks of the Amazon and Orinoco, in South America. The operation of obtaining the gum is similar in every respect to that employed to procure the two before-mentioned substances, that is to say, making an incision in the bark and allowing the sap to ooze out and either coagulate in a lump or flow slowly over a clay form so as to produce what is termed a bottle, or any other pattern which may be desired. The new substance resembles gutta-percha so closely in its general properties that much of it is shipped from Guiana and sold yearly for that article, although it has many qualities superior to gutta-percha. It is tasteless, gives out an agreeable odor on being warmed, may be cut like gutta-percha, is tough and leathery, is remarkably flexible, and far more elastic than its rival. It can be softened and joined piece to piece indefinitely at a temperature of about 120° Fahrenheit, but requires a heat of 270° Fahrenheit before it melts—higher than gutta-percha. It is completely soluble in benzole and bisulphide of carbon when cold. Turpentine dissolves it with the application of heat, while it is only partially soluble in anhydrous alcohol and ether. It becomes strongly electrified by friction, and is a better insulator of heat and electricity than gutta-percha, on which account it may find considerable application for electrical and telegraphic uses. Caustic alkalis and concentrated hydrochloric acid do not attack it; but concentrated sulphuric and nitric acids do, just as they act on gutta-percha, which it closely resembles in all other properties.—*N. Y. Times.*

WRITS OF ATTACHMENT.

PROVINCE OF ONTARIO.

Jas. H. Thompson, confectioner, Ottawa.
Wm. Graham, cattle dealer, Parkhill.
R. C. McLennan, Tiverton.
S. P. Hurley, Barrie.
Jas. Pengelly, Peterborough.
Levi Mabce, Seaford.
R. Young, Walkerton.
O. Latremouille, dry goods, Ottawa.
R. Kube, Woodstock.
D. & W. G. Collins, Riversdale.
Wm. McLernon, Cayuga.
C. W. Holmes, St. Catharines.
S. M. Henderson, Toronto.
H. W. Beacon, Goderich.
Wm. Muirhead, Toronto.
A. Deguise, ice dealer, Ottawa.
J. H. Thompson, confectioner, Ottawa.
W. G. Redman, fruits, Oshawa.

PROVINCE OF QUEBEC

F. X. Bilodeau, grocer, Montreal.
F. Gerken, hotel, Montreal.
J. S. Kennedy & Co., Drummondville.
O. Smith & Sons, Stanstead.
M. Young, Montreal.
Major & Co., wire works, Montreal.
R. R. Milloy, tailor, Montreal.
Bourgoin & Co., lumber, Montreal.
Jos. Sylvester, grocer, Montreal.
Pardellian & Bathorne, auctioneers, Montreal.
Jos. Baker, contractor, Eaton.
Jas. McWilliam, Ascot.
P. Hibert, Marston.
Jos. Baker, Sherbrooke.
O. Smith & Sons, Stanstead, Plain.