fice will be on King Street at the ground floor. On the first floor, entered by a stairway on John street, the customs and inland revenue offices will be found. The Collector of Customs has an office in the centre, fronting on King street. To the west of this is the Customs Long room. To the east are the customs offices, and at the south end of the building is the office of the Collector of Inland Revenue and the offices of his staff. The Examining warehouse will be a separate building, fronting 30½ feet on Main street, by 133 feet in depth. The cost of the whole structure is estimated at \$300,000.

Since our last, a considerable number of business changes have been announced in nearly every Province. In Ontario, R. W. Tuck, general dealer, Brussels, Middlemiss & Hammond, millers, Glencoe, John A. Wilcox, general dealer St George, and Mrs. J. L. Humphries, grocer, Toronto have assigned in trust. Camille Turpain has sold out his general stock at Dutton, W. T. Andrus his bookstore at Orono, John White his shoe stock at Peterboro, P. Bartholomew his general stock at Gravenhurst, Isaac Lennox his harpess business at Wiarton. C. F. Ayars, trunks, London, is asking an extension, Arthur Toomey, woollen mill, Napanee, has left the limits.

IN QUÉBEC we note the failure of J. C. Paterson, hatter, and George Plante, shoes, while another shoe dealer, C. A. Vezina, has been closed for arrears of rent, all in the ancient capital.

IN NOVA SCOTIA; R. N. McDonald, a Halifax grocer and liquor dealer, has assigned, James Hunter, of the same place, plumber, has sold out, D. C. Conner has left his general store at Kingston, and W. H. Hemlow of Liscomb, has given a bill of sale.

Manitoba changes include the dissolution of J. F. Leishman & Co., dry goods dealers Winnipeg, of Dickson. Munn & Co. grocers, Portage la Prairie, and of Langlois & Hubert, boots and shoes, Brandon. Chalmers & Carney, at Emerson, have sold out their hardware concern to Cooper & Co.

—Says the Amherstburg Echo: Another large vessel, grain loaded, has left Chicago bound through the large Welland canal The schooner Emma L. Coyne, 500 tons, cleared last week for Cape Vincent with a cargo of 30,000 bushels of wheat for Kingston. The enlarged canal is gradually coming into use by the large class of vessels. The schooner F. B. Gardner took grain to Lake Outario and brought coal back, and the large Canadian schooner barges Gaskin and Glenora passed up Sunday, in tow of the tug Active, with 30,000 bushels of oats and 1,300 tons of railroad iron for the Pacific railroad. A great deal of wheat is going to Kingston just now as vessel owners will seek loads in that direction in preference to Lake Erie ports, not only on account of the better rates for up cargoes.

In England, a lady embarking on a steamer at Brighton, tripped on a roll of tarpaulin of the gangway plank, and was seriously injured. Suit for damages was brought in a London court. It was shown by the defense that the lady had on a pair of high-heeled boots, which, the presiding justice remarked, seemed to be bullt on purpose to cause accidents. He further remarked that were he a doctor the first question he would ask, if a lady was brought to him suffering from a fall, would be, "What were her boots like?" The jury, after a brief consultation, found that, whatever the negligence of the steam-boat official might have been, Mrs. Bland by her high heeled boots had wantonly and wilfully contributed to cause the injury of which she complained, and therefore absolved the proprietors of the boat. There is a good deal of justice in this decision.

The general baggage agent of the Union Pacific Railway reports that during 1881 901,464 pieces of baggage were forwarded from the stations of the several branches of the road, and that 524,059 pieces were received. There was collected for extra baggage \$134,347.63, and paid for lost

baggage \$119.25. Number of pieces unclaimed at all stations, 1,114. The business of the Council Bluffs station represented 102,910 pieces forwarded and 101,256 received. The system adopted by the baggage department of the Union Pacific is very thorough and satisfactory indeed, and reflects much credit upon General Baggage Agent Traynor.

# Nestle's Milk Food



This Infants Food is now prescribed by the Medical Faculty as the SAFEST and BEST Substitute for the mother's milk known.

NESTLE'S CONDENSED MILK (same trade mark as Nestle's Food) is now offered to the trade. For domestic use it is unrivalled.

Sold by Druggists and the best Family Grocers throughout the Dominion.

THOS. LEEMING & CO., Montreal, Sole Agents.

### FILES.

Having been appointed Sole Agents for the sale of the Celebrated **BLACK DIAMOND FILES**, which we guarantee equal to any in this market. We are now prepared to offer them at an unusually low figure. Soliciting your Orders.

# A. & T. J. DARLING & CO.

WHOLESALE HARDWARE,
TORONTO,

Sole Agents.

### DANIEL MoLEAN

IMPORTER AND DEALER IN

# Leather, Findings,

HIDES, OILS, Etc., Etc.,

32 YONGE STREET, TORONTO.

(Established 1859.)

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Advances made on Consignments of Flour, Grain, Oatmeal, &c.

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Manufacturer and Wholesale Dealer in

## BOOTS & SHOES

15 & 17 Front Street East,

TORONTO.

FISH.

FISH. FISH.

Bbls Large Split Herrings, do. Labrador Herrings do. Round Herrings, dc. Bonne Bay Herrings, do. Anticostí Herrings, do. Gibbed Herrings, Qtls. Codfish. Boneless Fish, Bloaters, Extra Scaled Herrings.

### JAMES BURNS,

81 FRONT ST. EAST.

Leading Wholesale Trade of Toronto

# Empire Mills Grey Blankets,

Manufactured by

### BRYCE. MCMURRICH & CO.,

Acknowledged by Lumbermen to be the best SHANTY BLANKET in the market.

Full range of sizes and weights always on hand.

### Bryce, McMurrich & Co

34 Yonge Street, TORONTO.

# TEAS!

# **NEW JAPAN**

In store ex "Oceanic," expected to arrive daily ex "Coptic," "City of Tokio" "Gordon Castle" and "Glenarvon."

### EBY, BLAIN & CO.

IMPORTERS & WHOLESALE GROCERS,

Cor. Front & Scott Sts., Toronto.

# The Wool House.

For Wool or for Cotton Warps

---SEND DIRECT TO---

### WINANS & COMPANY,

13 Church Street,

TORONTO.
Satisfaction Guaranteed.

# G.B.SMITH & PARTNERS

(lately called G. B. Smith & Henderson.)

Have just opened SPANISH LACES
A large variety of Lace Goods
generally.

A large variety of SILKS & SATINS in the desirable shades and Styles.

Also piles of general goods.

G. B. Smith & Partners. WHOLESALE DRY GOODS,

39 Front St. West.