THE exports of St. John's, Que., for the year just past amounted in value to \$429,696 as against \$434,261 in the year 1882, while the value of imports was \$242,040 against \$239,957.

Masters and mates of Canadian passenger vessels must henceforth pass examinations to test their qualifications. Mates in command a year ago, getting certificates of service from late employers, will not be required to undergo any examination, except for color test.

In June, 1882, the Stitt Bros. came from Ottawa, where one of them had failed, and opened a retail dry goods business on King street in this city. About a year afterward they compromised at 60 cents. They have now assigned to Wm. Robins. Unwise purchases are said to be the cause of their present trouble.

A FURRIER in Quebec, P. G. Dugal, is being sued by the Exchange Bank on a note which he claims he has already paid, but judgment may go against him, and if so he intends offering a composition of probably 50 per cent. to his creditors. He has stated that his liabilities were privileged \$570 and ordinary \$1,954.30.

THE inland revenue receipts for Winnipeg division during the past month of December were :

Receipts, 1883\$170,089 "

The decrease of \$15,464 in 1883 was due to the reduction of the duty on tobacco, which went into effect in May last.

A FEW years ago Mr. James Murray, stationer, Montreal, obtained an extension, the payments of which he managed to meet, but has always since been more or less slow pay, a portion of his means being locked up in real estate. He has now assigned in trust. A year ago, when two of his principal creditors looked into his affairs, he shewed assets of \$13,000 and liabilities of \$8,400. We have not yet learned what he shows now.

THE Collector's report on the trade of Gaspe for 1883 shows the arrivals to have been 25 in number-4 barks, 4 brigantines, and the remainder brigs and schooners; tonnage, 4,430. Four barks cleared with lumber; one steamer, 3 brigs, 9 brigantines and 9 schooners took out 53,711 quintals dry codfish; the remaining shipments were fish oils and sundries. Total value of exports, \$296,945.

At the Winnipeg office of the Dominion Savings' Bank, the deposits since July 1 last have reached a total of \$340,008, while the withdrawals were \$311,042.58, showing a gain of \$28,964.42 during the past six months. The balance due depositors on December 31 was \$615,265.99. On June 30 last the amount to credit of depositors was \$586,291, and on June 30, 1882, it was \$572,841.

In this city, Henry Burrows, a small shoemaker, has been sold out by a bailiff.--It would seem that the tailoring business is overdone on Yonge street, Toronto. J. F. McRae, who began five years ago with a capital of \$1,200, has failed. In 1881 he showed a surplus of \$4,000; by March, 1883, he found this nearly all gone, and was obliged to get an extension of three, six and nine months.

THE announcement of the assignment of T M. King, banker and broker of Antigonish, N. S., and King Bros. & Co., general dealers, Sydney, N.S., was rather a surprise, for they were supposed to be in good standing. The firm is said to owe about \$40,000 and to have assets equal to this sum. They had two stores, one at Sydney and one at the mines, and were probably overstocked Trade there was disturbed, besides by the over-stocking of the Montreal and Quebec coal markets by S in B. a. a's eporations

W. N. Morley, dealer in mens' furnishing at Chatham. against whom chattel mortgages have appeared, has made assignment to Robins Bros, of Toronto. - Jas. W. Clyne, a manufacturer in Walsingham, has turned over his effects in trust to James Hutchinson for the benefit of creditors. -T. E. Lilly, carriage-maker at Dutton, has assigned in trust. He shipped all his manufacture to Manitoba-and not receiving money of late for his goods was has caused his trouble.

In Norwich, Weldon Bros., general storekeepers, were burned out in July last, and since then have made but little progress. Their father has closed their premises on a judgment for \$3,000. Beside this there are other large obligations, and creditors need not expect much dividend, as the stock was said to be a poor one. --- Geo. Bailey, carriage-maker in Ingersoll, whom we reported some time ago in difficulty, has assigned. -J. O. Richardson, general dealer, South Woodslee, has called a meeting of creditors.

A WELL-KNOWN St John merchant, Mr. J. W Nicholson, wine and liquor importer, died on the night of the 3rd ult., from congestion of the lungs. The deceased gentleman had been in business on his own account nearly thirty years, and had been successful in amassing money. He was a director of the Maritime Bank and was interested in shipping. Mr. N. was distinguished for bonhommie and geniality, and was an enthusiation fisherman and an admirable host.

THE following changes have taken place in firms in Halifax, N.S.: Jas. H. Angwin has been admitted as partner into the firm of Brown & Webb, wholesale druggists; Walter G. Jones has been admitted as partner by the firm of A. G. Jones & Co., West India merchants; J. T. & A. W. West, also in the West India trade, have admitted Wellsford E. West and Frank S. West partners; J. F. Phelan, forwarder, has admitted Frank J. Phelan, new style of J. F. Phelan & So.

THE shipping of the Nova Scotia town of Yarmouth consists of 100 ships and barques, 11 brigs, 6 steamers, and 107 schooners: in all 225 craft of a tonnage of 118,504 tons. This total is 5,853 tons less than that of 1882, for, says the Yarmouth Herald, there were lost during last year 12 vessels of 8,498 tons; 16, of 4,174 tons, were sold, and 30, of 12,720 tons, were condemned. However, there are now building 12 vessels of 10,700 tons, being four less in number, but 825 tons in excess of the corresponding period last year.

A city wholesale house has shown us a letter from a firm in Penetanguishene which we think should be published. It is as follows:

"I received a letter from R. Snelling, Esq., saying my note due you would be sued. All] have to say about it is—if you sue it, you will wait till I am ready to pay you, as I am in a position now that I caunot be compelled to pay by either sheriff or bailiff; if you keep civil and wait, you will get 100 cts. on the \$.

"Yours truly,

"HENRY E. JEFFERY."

It appears, from accounts given in the Cape Ann Advertiser last week that along the North Atlantic Coast the receipts of shore codfish are falling off. One cargo of frozen herrings (150,000) came from Grand Manan. Receipts for the week as follows

101 1110	WOOD WE TOTTOME :		
Fares.	Grounds.	Codfish.	Halibut.
8	George's Shore	lbs. 170,000 52,000	lbs. 6,700
1 1	Banks Grand Manan.	•	48,300
	e corresponding	222.000 week of last	55,000 Vear the

receipts were 259,200 lbs. codfish, 4,200 lbs. ha'ibut, and 4,000 lbs. haddock.

THE work of the Halifax fire brigade for the year just past is indicated by a list of fires and alarms in that city numbering in all 79. Of this number, 22 were false alarms, one of them is described as "a sell," but there were 57 actual fires, rather more than one per week. In 15 cases the destruction of premises was total and in 11 cases, chimneys &c., no damage was reported. Almost all the fires occurred between six o'clock p.m. and six o'clock a.m. The number in the previous year was but 33; in the year 1881 it was 41 and in 1880, 53.

The suspension of Messrs. Francis & Vaughan, wholesale and retail boot and shoe dealers in St. John, N.B., is announced. Their liabilities are said to be about \$40,000.son, Peters & Co., stone workers, of same place, are reported to have assigned, as also Alex. Kearns, groceries and liquors. --- Ovide Yelle, a carriage-maker of St. Urbain, Que., has compromised at 25 cents on the dollar. He was burned out a short time ago, losing all, not being insured.

THE Canada Gazette of Saturday last contains application from the Owen Sound Dry Dock and Ship-building Company for a charter; also from the Guelph Junction Railway Company and the Pictou Mutual Marine Insurance Company. Mr. Walsh and associates will apply for a charter for the Dominion Coal, Coke and Transportation Company, headquarters at Winnipeg. The Napanee, Tamworth & Quebec Railway gives no. tice of intention to apply for amendment of charter. The Sovereign Insurance Company notifies its intention to apply for a winding-up

THE firm of Forbes, Roberts & Co., wholesale dealers in men's furnishings in this city, has undergone a change in personnel. Mr. Roberts retires, and his place is filled by Mr. W. J. Waugh, of Hamilton. Mr. Waugh has been for some years a successful retail merchant in this line, and his retail business in Hamilton appears to present a good opportunity for some enter. prising young man to make a start. We are informed that in the meantime the new firm has assumed the business, as an adjunct of the Toronto concern. Mr. Evans continues in the firm as a special partner.

WE ascertain from the Ontario Gazette that the Ontario Brewing and Malting Co. has been incorporated, with a capital stock of \$250,000, to acquire and carry on a gereral brewing and malting business. The incorporators are: Wm. John Thomas, builder, and his wife, Thomas Taylor, Thomas Bright Taylor, paper manufacturer, and his wife, Toronto. We also nate that a licence to carry on the business of a private insane and inebriate asylum has been granted to the Homewood Retreat at Guelph, of which Mr. J. W. Langmuir, of Toronto, is President, and Dr. Stephen Lett Medical Superin-

In September, 1882, D. H. Bastedo retired from the firm of McPhail & Bastedo, fur dealers, taking \$5,000 in cash out of the business. Then he started on his own account. Some two months ago his statement, submitted to creditors, showed liabilities of more than \$20,000 and assets considerably in excess of his debts. Upon the basis of this he obtained an extension of time. But on this compromise we are told that he has not paid anything. Not only this; we hear that his estate is depleted since then by about \$8,000 or \$10,000, and the chances for creditors are now very much worse than they were when the extension was granted. As yet no statement has been prepared, but it is thought that the estate will turn out much less favorably than was at first supposed. The principal creditors are, we understand, in New York.