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by building up a direct trade with Canada in West India products. The changes which we are now assured will be made in the tariff will foster and develop this foreign commerce, revive the sugar trade, and furnish a sufficient quantity of tonnage at Halifax and Montreal to enable our manufacturers to profitably export their goods to Jamaica, and other West India Islands.

— Campbell & Cassels, bankers and brokers, of Toronto, made an offer of 10 cents on the dollar at a meeting held on the 2nd inst. The consideration of the offer was, however, deferred.

— A settlement has been arrived at in the matter of J. H. Dusablond, dry goods merchant, of Quebec, against whom we noted an attachment recently. He has comprised his liabilities of \$10,600 at 37½ cents on the dollar, spread over 12 months, and secured by Brunet & Laurent.

— Henderson & Co., wholesale dealers in millinery goods, of Toronto, have been attached, and a meeting of their creditors will be held on the 25th inst. They have recently been endeavoring to compromise at 50 cents on the dollar, but their efforts do not seem to have met with success. Our readers will remember the failure of Henderson & Co. & Bostwick.

— The Farmers and Mechanics Co-operative Association of Charlottetown is also reported as being behind in its engagements, and a wind-up is not improbable. These co-operative stores throughout the country are, as a rule, poorly

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managed, conducted on wrong principles, and in the end bring trouble to all connected with them, shareholders and creditors alike.

— Farmers in Blenheim and Burford townships report the presence of millions of insects, somewhat resembling the apple tree moth, which are devouring the Canada thistles that are so numerous in those townships. The insects ignore all other vegetables and confine themselves entirely to thistles, large patches disappearing in a few hours.

— J. B. Stewart, a miller and store keeper, of Bridgewater, N.S., wants his creditors to accept 33½ cents on the dollar, payable in 3, 6 and 9 months, and secured. He has always been regarded as weak in a commercial view, and having been burnt out latterly, without insurance, sees no way to a solution of his difficulties but by a compromise.

— Carson Flood, a leading dealer in pianos and furniture, of St. John, N.B., has been attached. His liabilities are placed at \$35,000, and assets at \$27,000. Mr. Flood suffered by the big fire, and business has not been so active with him since; his expenses, however, have always been heavy, and of late he has been endorsing too freely for his good.

— Owing to the failure of James Duncan & Co., of Charlottetown, who had agreed to guarantee the composition of Hyndman Bros., of the same place, the settlement of the latter firm on the basis first proposed has fallen through. The necessary majority of creditors, however, have accepted an offer of 35 cents unsecured, and the insolvents will immediately apply for their release and recommence business.

— Tucker & Co., commission merchants, Halifax, have suspended. Mr. Tucker was, not

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many years ago, estimated worth \$40,000, but his speculative leanings, and a tendency to be too liberal in the matter of giving credit, have made serious inroads in his capital. Mr. Tucker was unfortunate in some gold mining operations a few years ago; later on he made a heavy loss with T. & E. Dewolf & Co., and latterly his financial standing has been anything but strong, though personally he is highly esteemed.

— We do not think the announcement of any failure could occasion so much surprise as was evinced when the attachment of Savage, Lyman & Co., the Tiffany & Co. of Montreal, was made public. Still, when everything is considered, there is not so much to wonder at. It must be remembered that they have had three or four years of unexampled depression to contend against, during which period the shrinkage in value upon such a valuable stock as theirs must of itself represent a very handsome capital. An informal meeting of creditors has been held, but no accurate figures as to liabilities or assets are yet attainable. One English house is said to be interested to the extent of \$70,000. Messrs. Court & McIntosh are the assignees.

— A mode of testing the inflammability of coal oil has recently been published, which is so simple and so readily available that it is worth remembering. In a small cup or glass place a quantity of the oil to be tested; immerse in the oil the bulb of a good thermometer; suspend the cup containing the oil in a vessel of water; move about close to the surface of the oil a lighted taper, and note degree