

firm's assets and liabilities was laid before them. The firm offered a compromise of sixty cents in the dollar. Messrs. J. V. Meredith, Bank of Montreal; David Morrice, J. A. Cantlie, John Turnbull, and Mr. Smith, of MacLaren, Leet & Smith, representing English creditors, were appointed a committee to consider the offer and report at a later meeting, of which we have not yet heard the result.

THE Rock Island, Que., correspondent of the St. Johns News sends the following to that paper: "The inspector of customs at Ottawa was in town last week. He was seen viewing the spot where that carload of kerosene oil was lately seized by one of his astute under-strapers. There have been suggestions of a leather medal and a promotion, by a rise on the toe of the inspector's boot. While the business men of this vicinity may not claim to be particularly wise or shrewd, they do claim that they are not fools enough to undertake to smuggle a carload of kerosene oil, in broad day light, in face and eyes of two or three customs officers and the whole community. The pretence was too thin."

We have commenced this week to send out the souvenir vest pocket slate. As fast as they are received from the bindery of Messrs. Brown Brothers, they are addressed to subscribers not in arrears. It will take some time to complete the distribution; our friends are therefore asked to bear with us, and we shall try and see that no one is overlooked. It was not thought necessary to send any printed instructions with the souvenir. Most persons are aware that the silicate leaves of the book may be written on with an ordinary lead pencil, and quickly cleaned by the use of a slightly dampened cloth or sponge. Used in this way one vest pocket slate will outlast many memorandum books of paper.

TURGEON & CORRIVEAU are a firm of general traders at Beaumont, on the Lower St. Lawrence, that remote but picturesque region which has been made "enchanted land" to many by the "Maple Leaves" and "The Chronicles," by J. M. Lemoine. The firm possess several schooners with which they have traded all along the north shore, at the various fishing stations. They are now in financial embarrassment, or rather they have been in embarrassed shape ever since the fall of 1889, but the culmination of their troubles seems now inevitable. They suspended in September of that year, owing some \$25,000, and showing large apparent liabilities, the main item being one of \$58,000 in outstanding accounts due by poor fishermen, which one authority valued at

a possible \$2,000 only. The firm have been carried along by creditors, in the hope that they might work clear with time and indulgence. But now, from appearances, they will probably have to assign and liquidate.

In the course of its Shoe-Trade Notes, the *Shoe and Leather Reporter* acknowledges the receipt, from a firm in Newark, N.J., by a member of its staff, of a pair of russet-colored shoes, which they recommend as a preventive of grip. The editor says: They look substantial, but it is something of a trial to a person who has always worn the regulation black to adopt this other shade, which is a little too conspicuous for a diffident man to take comfort in. We cannot help thinking of Lord Derby's answer to the individual who sent him a case of sherry, representing it to be a sure cure for the gout. Lord Derby sent it back, with this note: "Thank you; I've tried it; of the two, I prefer the gout." Our coadjutor is hesitating between the risk of grip and the certainty of russet.

A DESCRIPTION is given of the Scottish Horticultural Association gathering held last month, at which the collection of United States apples made by Government was shown. The following extract is from the *London Gardeners' Chronicle* of 12th December: "A fine collection of American apples, consisting of forty-four dishes, was exhibited, sent by the director of the Government pomological department, United States of America, as a fair sample of the apple produce in several of the States, of which Peck's Pleasant, Ben Davis, Baldwin, Roxbury Russet, Northern Spy, Pomme Grise and others were fairly good examples, and were commented upon as not equal to the pick of the Canadian apples of the same sorts sent here (Edinburgh) for sale in the markets."

A MEETING of the creditors of J. T. Dowdell, machinist at Claremont, has been held, but we have not heard the result.—Eber Gale, general storekeeper, Glen Meyer, has got into difficulty and assigned. Doing business, with him, has been unsatisfactory for some time, as he has been slow pay.—About three years ago J. D. Andrews started in the furniture business in Hamilton. Now the bailiff is in possession of his place.—The sheriff is in possession of the [fancy goods stock of S. Weaver, London, who had also a store in Kingston. He has been selling goods below cost, and it is not surprising that his premises should be put into other hands who will more carefully guard the interests of creditors. He has assigned.—For many years W. S. Fraser has carried on

the grocery business at Point Edward, and no doubt at one time successfully, with a good record. He had a surplus of some \$6,000 or \$7,000, composed mainly of real estate. As he cannot now realize on this he has assigned to his principal creditor.

THE export trade in Canadian phosphate of lime shows a decided falling off in 1891 as compared with 1890. The shipments were 14,009 tons last year, 23,488 tons in 1890, and 21,824 tons in 1889. This is partly accounted for by the low prices prevailing in Europe for the article, and partly by a depression of the business attributable to the unpopular tax imposed by the Province of Quebec on mines. The phosphate shipped went largely to following ports:

Port.	1890. Tons.	1891. Tons.
Liverpool.....	11,185	6,972
London	5,533	2,755
Glasgow.....	2,040	1,411
Hamburg	2,290	840

There are a dozen other places on the list for smaller quantities, from Swansea and Newcastle to Aberdeen and Antwerp. The names of the shippers this year are as under:

	Tons.
Lomer, Rohr & Co.....	6,538
Wilson & Green	4,268
Millar & Co.....	1,528
Irwin, Hopper & Co.....	918
Anglo-Continental Guano Co.....	407
Anglo-Canadian Phosphate Co. (Ltd)...	240
McRae & Co.....	110

Total..... 14,009

—"You say your present boss treats you better than Mr. Smith did?" "Yes, sorr, and oftener."

—Since the telegraph line was completed, last month, from Calgary to Edmonton, and the C. P. R. line connected with the Government line at the station, the rate for despatches to Edmonton has been reduced from \$1.10 to 50 cents.

—Some years ago a rich Glasgow merchant named Buchanan left the money to build and maintain a suburban home for sixteen unfortunate business men or other deserving citizens of Glasgow, the only stipulation being that they should bear the name of Buchanan. The place, which is under the trusteeship of the Provost and magistrates of Glasgow, is now ready for occupancy. There is a park of three acres, a handsome building, accommodation for sixteen men in perfect style, and an annual revenue of \$6,000. The only thing lacking is impoverished Buchanans. There are lots of that name in the town, but none who needs help, and the trustees are going to apply to the courts for permission to install instead bearers with less fortunate patronymics.

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