The great storm in England, which blew down all the telegraph wires in the country, south of Birmingham, some weeks ago, naturally led to an outcry for a wholesale undergrounding of the wires. But there are obvious objections, and when at the very beginning John Bull finds that an underground system simply between the larger centres of population would cost him \$15,000,000, he hesitates.

A WELL-KNOWN Ontario manufacturer has passed away in the person of D. Ford Jones. Nearly thirty-five years ago that gentleman came to Gananoque and began an implement and shovel factory jointly with Mr. Isaac Briggs. Later on he bought out his partner and continued the business himself, making a good name for his products. He represented South Leeds in Parliament in 1864, 1874 and 1878, was prominent in municipal affairs and respected in every relation.

A RATHER UNEXpected assignment is that of Robertson & Bond, dry goods merchants, Bowmanville. They owe \$17,000, the larger part of which is due to Montreal houses, one being interested to the amount of about \$4,500. Some creditors have the firm's statement of fifteen months ago showing a surplus of \$4,500, and as there is now a deficiency of \$3,500, those interested are naturally anxious that the insolvents should account for the shortage of \$8,000 in the interim.

PEOPLE who live on their earnings never fared so well as they are faring now, says the S. & L. Reporter, because they receive as much compensation as they ever did, and can buy a great deal more with it than they formerly could. These are the best kind of times for them, and of course the more they get over and above what they spend, the more they want to buy. Their desire to improve their condition is made greater by every step forward they take. This is as it should be; they are the ones of all others who are most deserving of prosperity; they will dispense their gains liberally so that their fellow-beings can be sharers in them.

ANY one who visits the handsome pile of grey sandstone, which extends from Wellington to Front streets, nearly opposite the Imperial Bank, in this city, will conclude, if he be permitted to see the whole interior of the premises, that a very brisk as well as a very extensive business is done within its walls. It is the wholesale dry goods warehouse of John Macdonald and Co., and all the room and all the facilities provided are taxed to accomodate the trade of this well known house. Two new departments have recently been added, which occupy separate apartments. One is the Linens Department, the other the Mens' Furnishings department, and each of these is in charge of an experienced head.

RECENT failures in the Province of Quebec are as follows: T. Lee, hotel and general store, Cazaville, has failed, with liabilities approaching \$10,000.-L. Provencher, general store, Ste. Gertrude, in business only two -In Sherbrooke, H. M. years, has assigned.----Mulligan, grocer, has settled at 40 per cent. cash; P. Olivier, grocer, has also settled at same figure, and G. E. Robitaille, dry goods, has assigned. ---- C. Levin, general store, Rich. mond, has assigned upon demand, owing about \$6.000.-----Berthiaume & Co., hats and furs, Montreal, have abandoned their estate, and owe some \$3,000. - J. A. Gagnon & Co., grocers, Three Rivers, have somewhat surprised their creditors by asking a settlement of liabilities of some \$45,000 at 45 p.c, cash, though it is only some six months ago that they obtained a compromise of 75 cents on the dollar.

THE Citizens' Insurance Company declares a dividend at the rate of six per cent. per annum, payable 15th instant.

THERE is something in human nature which causes the man in his shirt-sleeves to wish all other men to appear in the same deshabille.— Howells.

A MAN with a million of money is just a million times more interesting to the newspaper public than if he hadn't a dollar, says Bartley Hubbard.

MUIRHEAD & CARTER began in Victoria, B.C., the business of grocers and liquor dealers, less than two years ago. Credit has been granted by them too freely, it is evident, and the sheriff has taken possession under a judgment. After this is satisfied it is thought there will not be much left for general creditors.

I DON'T know that one thing in the way of business is more ignoble than another, if it's decent and large enough, admitted an old aristocrat of Boston to his son. "In my time you would have gone into the China trade or the India trade, possibly, later, into cotton, but now a man may do almost anything. The real estate business is pretty full, so why not become a paint manufacturer?"

It is stated by the Guelph Herald that a mine of marl has been discovered on the farm of John McKenzie, of Seymour. There are about 8 acres of it, ranging from 3 to 6 feet deep. Marl yields an acid used for chemical purposes and is largely used in the manufacture of the finer class of China goods. Some parties in Buffalo made an offer for its immediate purchase, which was declined. The mine is situate only four miles from the C.P.R. and only one and a half miles from Heeley Falls.

In the first week of February, dividends were declared by British or Colonial corporations as under: London & County Bank, 10 per cent. for the half-year; Commercial Bank of Australia, 12½ per annum; Great Western railway Co., 6½ per annum; Liverpool Union Bank, 10 and a bonus of 2½; Clydesdale Bank, 10 per cent. for the year, but to do this £132,000 had to be taken from the reserve, because of large losses during the year through loans on sugar; Great Northern Railway Co. of Ireland, 4½ for latest half-year; Royal Exchange Bank, 8 for the year.

RAILEOADING is booming across the line to the south of us, says the Winnipeg Free Press. The St. Paul and Manitoba railway has placed an order for 45 coaches, 41 freight locomotives and several hundred freight cars, and is about ordering 30 passenger locomotives. The Minneapolis, Sault Ste. Marie and Atlantic has just ordered 1,000 freight cars, and 25 locomotives. Orders recently placed by the Minnesota and Northwestern call for 36 locomotives, nearly 160 passenger, and about 1,000 freight cars. The equipment of the Milwaukee and St. Paul is being swollen by the addition of 10 locomotives, 25 coaches, four mail and baggage cars and several hundred freight cars.

THE shipyards at Detroit are busy. The Detroit dry dock company has over \$1,000,000 work ahead. At Wyandotte, they are building a composite hull screw steamer for the N. W. T. Co., 250 feet long by 40 feet beam, 22 feet depth of hold; also a duplicate for the Dry Dock Company, each to cost \$165,000. Also a steel steamer for the Western Steamboat Co., 285 feet long, 40[‡] feet beam, and 26 feet hold; cost \$285,000. At Gibraltar, a wooden steamer for the F. & P. M. Ry,, 250 feet long, 38 feet beam and 22 feet hold, to cost \$125,000. At Springwells a wooden screw steamer 250 feet long, 38 feet beam and 22 feet hold; cost \$125,000. At the upper yard a duplicate to the one building at Springwells is being constructed.

THE annual meeting of the Stormont Cotton Manufacturing Co. was held at the head office of the company in Cornwall, on Wednesday, the 23rd February. There were present, Messrs. A. F. Gault, S. H. Ewing, J. H. R. Molson, M. H. Gault, R. L. Gault, S. Finley, F. C. Smith, R. R. Stevenson, C. H. Black and others. The seventh annual report of the company was submitted to the meeting and unanimously adopted, those present expressing themselves as highly pleased with the year's work. The earnings of the mill for the past year were considered satisfactory and the outlook for the future very favorable. The old board of directors was re-elected. After the meeting those present inspected the mill and declared everything in excellent order.

An American paper, dwelling on the multiplicity of duties required of railway agents at small stations, says, after mentioning the insufficiency of the average pay, "it is strange that men can be found who will assume such fearful responsibilities at any price." To which the Railroad Gazette replies, "It is not strange at all. Aspirants for these places do not realize the burdens they are assuming until saddled with them. It may be strange that they continue in such places after they have experienced the wearing nature of the life they impose. It is strange that men will follow the sea after hearing of such a wreck as that on the coast of Virginia lately; but the strangest thing of all is that prosperous managers will place such unduly heavy burdens upon station agents as many of them do. There is a good deal of room for more extended application of the golden rule on railroads in this respect."

A DEALER in men's furnishings, at Hamilton, named Jas. Henigan, whose 'business was not of itself great enough to occupy all his attention, is in trouble and has assigned.----At Lawrence Station, the business of Mr. C. D. Glennie, general merchant, became over-much extended, and becoming embarrassed he has assigned. -Buck & Stevens, general storekeepers, Orillia, have made an assignment and called a meeting of creditors for next week. They had a branch store and not much experience in that line. It is only about eighteen months since they began.----Two years ago H. Monkman began business at Park Head as general storekeeper but did not succeed well. During the past six months the business of the place has been divided and he has assigned. Mrs. McAvoy, who kept a hotel in Sarnia for a long while, is in difficulty and has as signed.——At Strathroy, a grocer named John Adams, whose progress was always a doubtful quantity, has now made an assignment.

THE stationery stock of F. W. Truman, Hamilton, seized under power of chattel mortgage to his brother, is now advertised for aale.--A builder named R. Crabb, is in difficulties in this city. He undertook far more than his means would allow and has assigned to Donaldson & Milne. His liabilities are about \$120,000; the assets consist largely of real estate, the value of which is not learned.----Allan Gibson, plumber, also in this city, appears to have neglected his business, and is now offering creditors 25 per cent. of their claims.----In Waterdown, W. H. Whittemore, general storekeeper, is in trouble. He had been in business on his own account about eighteen months, was industrious and steady, but could not make any money in that