

Business East. ONTARIO.

E. Lumley, butcher, Southwold, has assigned in trust.

John Kilday, grocer, Gananoque, sheriff in possession.

J. Gregg, hotel, Toronto, the sheriff is in possession.

D. York, fancy goods, Cobourg, has been burned out.

T. C. Roberson, lumber, Parkhill, the sheriff in possession.

Geo. Laing & Co., dry goods, Chatham, have sold out.

N. Derchist, Zurich, has sold out his hotel to H. L. Prim.

J. M. Crawford, grocer, Mount Forest, has assigned in trust.

A. O. Buchan, dry goods &c., Guelph, has assigned in trust.

R. A. Allardice, furniture, Hamilton, has been burned out.

Mrs. W. B. Hockin, cooperage, London, has been burned out.

Edwin Grey, general store, Hemlock, has sold out his stock.

F. McGuire, hotel keeper, Toronto, has sold out to P. O'Connor.

John Crotty, general store-keeper, Bothwell, has assigned in trust.

J. D. Pierson, general store, Milverton, the sheriff is in possession.

Anderson & Keyes, grocers, Petrolia, have dissolved partnership.

Wm. Reynolds, hotel-keeper, Exeter, has sold out to E. Poltice.

A. M. Gilpin, jeweler, Uxbridge, has made an assignment in trust.

R. C. Stonehouse, general store-keeper, Wallaceburg, has assigned in trust.

Northwood & Stringer, produce &c., Chatham, have dissolved partnership.

Shaw & Osborn, real estate agents, &c., Toronto, have dissolved partnership.

The Hamilton Cotton Co., Hamilton, had their stock slightly damaged by fire.

W. L. Newton, harness, Clinton, has sold out his business to Geo. A. Shannon.

Wm. Farquharson, confectioner, Lindsay, has sold out his business to A. B. Terry.

W. J. Frayne, of the firm of Joseph Dallyn & Sou, bellows makers, Hamilton, is dead.

Marion Bros., general store keepers, Stony Point. The stock has been sold by auction.

Gavin Hume, general store, Milton and Galt, the estate is advertised for sale by auction on the 7th.

T. James & Co., Guelph, organs, are trying to compromise at 25% on the \$ and 6 months security.

Chas. Cross, Toronto, has sold out his entire stock of fancy goods and will retire from business.

Grant & Sinclair, hardware, Paisley, have dissolved partnership. A. Sinclair will continue the business.

The Huron Soap Company, Goderich, have dissolved partnership, and G. Risler has retired from business.

H. McKelvie, marble works, Campbellford, has formed a partnership with Chas. Crowe. New firm name, Crowe & McKelvie.

Atlantic Publishing have dissolved partnership, R. E. Meigher will retire. The business still continuing under the old style.

QUEBEC.

Thomas Lamy, grocer, Louisville, was also burned out.

F. X. Ethier, boots and shoes, Montreal, have assigned in trust.

Baillarge & Co., druggists, Montreal, have sold out to W. H. Chapman.

At the recent fire at Lachine the following firms were burned out. Mrs. Connors, hotel keeper, Louis Clement, forwarder, Mrs. Gai'ror, general store, G. Onellette, grocer, Alfred Pare, mail contractor, and J. B. Poirier, Wheelwright.

NOVA SCOTIA.

G. L. Kent, M. D., Wallace, is dead.

W. J. H. Balcom, general store, Nictaux, has assigned.

F. T. Burke, hotel-keeper, Windsor Junction, is dead.

N. F. Marshall, general store, Middleton, is trying to compromise with his creditors.

THE failures in the United Kingdom for the week ending September 13 reported to *Kemp's Mercantile Gazette* numbered 84, as compared with 187 and 177 in the corresponding weeks respectively of 1883 and 1882. England and Wales had 58 failures, as against 158 and 166 in the weeks specified; Scotland had 21, as against 25 and 9, and Ireland had 5 as against 4 in 1883 and 2 in 1882.

Recent Legal Decisions.

COMMON CARRIER.

Where a railway company received merchandise to be transported to a point beyond its own line of railroad, over its own and other lines of railroad connecting with it, and gave to the shipper its receipt stating that the merchandise was shipped "at owner's risk," the Supreme court of Kansas held that this receipt was a special contract limiting the liability of the carrier, and that such connecting lines of railroad were entitled to the benefits of the exemption from liability specified in it, and that neither of the companies owning such connecting lines were liable for damages to the merchandise transported, unless it could be shown that such damages arose from the negligence of the company sought to be charged. *Kiff vs. Atchison, Topeka & Santa Fe Railroad Company.*

FRAUDULENT DEED.

The case of *Boyd vs. Wilson*, decided by the Supreme Court of Tennessee on the 20th ult., was one in which it appears that a deed from a father to his sons was set aside as fraudulent, and certain notes given by the sons for the purchase money of the land were pledged by the father as collateral security for other debts. The property was subsequently attached by another creditor. The holder of the notes opposed this creditor's claim, urging that he himself had rights superior to those of the attaching creditor. The court, however, decided that as the holder of the notes was not a holder of them in the due course of trade he occupied no better position than that of the father from

whom he obtained them. He was therefore postponed to the attaching creditor.

SALE OF LIQUOR.

The question of the constitutionality of legislation affecting the sale of spirituous liquors was considered by the Supreme Court of South Carolina in the recent case of the State vs Berlin et al. The court took the view that laws regulating the sale of spirituous liquors are to be regarded as police regulations, over which the state has absolute control, limited only by some constitutional prohibition. It held that the state in the exercise of this police power may pass laws absolutely prohibiting the sale of spirituous liquors, except unbroken packages while in the hands of the importer, and except, perhaps, where the rights of property existing at the time of the passage of the law might be destroyed, or it may throw around such traffic such restraints as in the judgment of the legislature may be most conducive to the peace and good order of society, by preventing the evils which might flow from an unrestrained traffic in such article. The court further held that the legislature can, in the exercise of the police power, prescribe different regulations for the sale of spirituous liquors in different localities within its borders.—*Bradstreet's.*

Formosa.

Some interesting facts are given in *L'Exploration* respecting Formosa, which is separated from the main land of the province of Fo-Keiu, at a distance of about 150 kilometers. In length the island is 400 kilometers by 130 in breadth, the superficial area being 4,000,000 hectares (10,000,000 acres). Many of the mountains are volcanic, and attain nearly 4,000 meters (12,000 feet). Formosa obtained its name from the Spanish, the early discoverers, on account of the beauty of the country and the fertility of the soil, which, generally speaking, appears to belong to the Cambrian geological era. It produces rice, tea, sugar, grain, camphor, cotton, silk, valuable timber, and tropical fruits, while there are also valuable deposits of coal and petroleum. The population of Formosa is estimated at 3,000,000, the Chinese occupying the western portion of the island, while the eastern, which is the most mountainous, is inhabited by Melanesian tribes known as the Irrogites. But little, however, is known of this part, owing to the intractableness and wildness of the natives, whom the Chinese have never been able bring into subjection. As into many other unexplored countries, there are tales of tribes living in trees, like the monkeys, but there is no foundation for these statements. The Peppoohoans, the descendants of the old tribes who possessed Formosa prior to the time when the Chinese obtained their footing, appear to be more open to civilization, and in some of the villages are remains of chapels and churches which have been erected under missionary auspices. The chief city of Formosa is Thai-Ouan, a good harbor on the western coast, with a population of over one hundred thousand, the other principal places being Tan-Chovi, a port on the north coast, and Taux-Han, a walled town in the mountains with forty thousand inhabitants.—*Chicago Journal of Commerce.*