The amount available for dividend at the period above alluded to, on £166,030,806, the ordinary capital, after deducting 45 per cent for working expenses, 5.01 per cent interest on £49,377,952 preference capital, and 4.27 per cent on £70,660,036 of loans, was £5,622,175, or 3.39 per cent. The total amount raised on shares and loans to the end of December, 1854, was £286,069,794, leaving £82,037,542 to be raised to complete the authorized amount of £368,106,336.

EMPLOYMENT FOR EMIGRANTS.

The inducements held out by the Canadian Government during the past year to encourage immigration from Europe to this country, and the many newspaper articles published in Britain and pamphlets circulated, have caused a very large number of emigrants to turn towards Canada this season. These strangers will require employment and lands to settle upon. them to pass through the country merely, is of very small value: - the great object is settlement in Canada. At present money is scarce, and most public works are suspended, and it happens, very fortunately, that the Government are about to resume active operations on the Ottawa works, which were suspended last year, and also upon some new sections. The replies given by the Ministry to Mr. Egan's enquiries in Parliament a few days ago leave no doubt that they will proceed with these works without delay. The Ottawa country presents the largest open field remaining for settlement in Canada; and it is quite clear that, besides the actual value of the works and improvements, advantages will be realized by the employment thus furnished on the spot where so desirable facilities for settlement are afforded. In case these works remained suspended this season, it is beyond doubt that temporary aid would have to be furnished to many of these emigrants merely for their subsistence, and, having no inducement to remain here, they would seek some other place for settling down, and no direct return would ever be realized for the outlay. On the other hand, the employment afforded by these works in that section of Canada, where land can be had, and a good market for farm produce at all times, will present advantages and facilities most favourable for them, and cause their coming here to be permanently beneficial to the country.

May 14th.

R.B.

MAIL WANTED.

A suggestion is made by several merchants, that an American Mail should be made up and sent every evening by the American Express and Mail Line boat to Rochester, Oswego, Ogdensburgh, &c. The great bulk of our present produce business lies between these places, and days elapse before communications can reach one or the other. By the establishment of a mail by the American boats this delay would be obviated, and a much needed improvement effected.—Toronto Globe.

TITLES OF BUSINESS FIRMS.

One of the best titles of a mercantile firm we have ever seen is "Call & Settle," which is painted in golden letters on a sign in one of our eastern cities. Customers are reminded every time they pass, of their outstanding