

P. J. JACOB, in general business for about two years at Chambord, in the district of Chicoutimi, has failed. He had been running two establishments part of the time, and is reported to have made losses with laborers on the Lake St. John Railway. Liabilities are \$2,200.

EXPORTS from the United Kingdom to Canada this year show an increase of £7,000 for the month, and £18,235 for the four months, compared with 1888. In imports from Canada into Britain there is shown an increase of £58,000 for the four months, though the April imports show a great decline.

ONE of New York City's prominent retail grocers has the following suggestive sign to employees conspicuously displayed in his store: "When you are passing through the store, if you see anything out of its place put it in its place. It will give you a good habit, and your employers will appreciate it."

THE town of Perth is able to show an increased valuation for assessment purposes this year over 1888, although owing to the closing of the car shops there is a slight decrease in the population. There is, however, an increase of 200 in the school population. The value of property for assessment purposes is \$1,222,780.

E. COVENEY, a Quebec grocer and one of the old generation of business men of the Ancient Capital has just assigned. His business had shown evidence of "dry rot" for some years past, and the devotion of some of his time and attention to provincial and municipal politics, instead of to merchandise, did not help matters any. His liabilities are small.

PETERBORO is talking earnestly about her prospects as a city when she and Ashburnham, across the river, shall be amalgamated. "We should then be," says the *Review*, "a city with 11,000 of a population." There is an increase in the population of 300 over 1888, and one of \$110,000 in assessment, the total figures this year being \$3,897,000, of which \$3,444,000 is real estate.

M. LEBOURVEAU & Co., general merchants of Eaton, Que., an old time concern,—one of the oldest in the County of Compton—and at one time doing an excellent trade, have been obliged to assign. Mr. Lebourveau has always stood well as a citizen and merchant, but under the weight of years, the close competition of younger men and changed trade conditions, has of late years gradually dropped into the background. The completion of the new Hereford Railway and erection of large

sawmills has built up Sawyerville at the expense of Eaton Corner, which was a village while Sawyerville was yet unheard of, and trade has left the corner almost entirely.

A general dealer at St. Janvier, Que., M. J. N. Renaud, who assigned in the latter part of April, is now trying to get his creditors to accept fifty cents on the dollar, spread over twelve months; liabilities are \$5,531. He has had the reputation of forcing business and cutting prices considerably some time before failure, and is therefore all the less entitled to consideration.

A PRINTING concern has been incorporated by the Quebec Legislature to do printing, lithographing, binding, and publishing, under the name of the Sabiston Lithographic and Publishing Co. The members are Messrs. Alexander Sabiston, Richard White, David Morrice, Smeaton White, of Montreal; and William White, of Sherbrooke. The capital stock is to be \$40,000.

THE American Association of Public Accountants, says the *New York Financial Chronicle*, possesses purposes and a character worthy of the attention of merchants and bankers. Any concern which endeavors to organize and dignify and hold to responsibility a certain class of business men who have occasion to act as trusted agents, deserves the favorable notice and patronage of the public.

It will be in the memory of many that when Sir Edward Watkin returned from his tour lately in the East, he uttered some remarks not of a eulogistic character on the subject of the speed of Indian railways. It is now stated by a high official lately engaged on the Scinde, Punjab and Delhi line—a line now taken up by the State—that speed is impossible on many portions of the line, consequent on bad construction! It is not surprising, perhaps, that for the financial year 1887 alone the working of the railways resulted in a net loss to the Government of £982,791—*Colonies and India*.

A PULP and paper manufacturer at Portneuf, Que., F. X. T. Hamelin, has assigned. He succeeded the Dupont Paper Company in 1882, and made pulpwood, and coarse wrapping papers. The liabilities are \$24,923, and assets apparent \$25,900.—Another paper concern, A. S. Grossett & Co., of Richelieu, Que., who were making wrappings, &c., in a small way, have also decided to liquidate, creditors agreeing to a compromise, and the mill will be closed. This mill has been an unfortunate one ever since its erection, having helped to the financial ruin of several former

proprietors. And yet there are people who think that paper-making is so profitable a business that any one who goes into it *must* necessarily prosper!

THE annual meeting of the Amherst, N.S., boot and shoe factory will be held on 28th inst. The sales for the past year have been about \$376,000, as against \$325,000 for the previous year. This factory employs 180 persons and works full time constantly.

THE Memphremagog Mining Company, capital stock \$50,000, is a company just incorporated in Quebec by letter patent, to mine for gold, silver, copper, plumbago, etc., in Potton and Bolton townships, Brome County, in particular. The parties interested are Wm. Warne, Chas. C. Smith, G. E. Smith, C. C. Elridge, and John Eades, of Eastman; James Clark, of St. Etienne de Bolton; Leander and Lyman Sibby, of Dillington; Wm. Jamieson, of Magog; Charles A. Nutting and Thomas A. Knowlton, of Waterloo.

INDUSTRIAL NOTES.

Labor day is to be celebrated in Halifax on 22nd of July by the amalgamated trades unions by a monster demonstration in the forenoon, consisting of a street parade, and in the afternoon by a pic-nic.

A mica mine in the township of Cawood has been purchased, says the *Portage du Fort Advance*, by a Mr. Rutledge, and a firm has arranged to team the mica in June from the mine to Shawville station for shipment to Toronto. The same gentleman has bought Johnson's marble quarry, on an island opposite the portage, and will put in machinery to saw the marble into blocks and pillars for house decoration.

Whether originating in the laboratory of Toronto University or not, the following anecdote will bear repetition. "What is the chemical analysis of a dollar bill?" asked a facetious professor of an undergrad. No reply was forthcoming and the professor said: "It is this: precipitated in alcohol and

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