

PRETTY new balled by the house-keeper, dedicated to the grocer—"Take Back the Flour."

THE mails for Britain per Canadian packet will this week begin to be sent via Halifax instead of Rimouski.

THE first Allan Line steamer sailing under winter arrangements leaves Halifax for Liverpool to-morrow.

"TELEPHONE" is proposed as the new word to express a message by telephone, just as "telegram" expresses a message by telegraph.

WEDNESDAY of last week was a red letter day for New York brokers; over 1,000,000 shares of stock were dealt in, the largest day's business in the history of Wall Street.

THE earnings of the St. Paul, Minneapolis & Manitoba Railway for the third week of November were \$204,000, showing an increase of \$76,300 over the corresponding period of last year.

THE cheese factory premises at Middleton, Annapolis County, Nova Scotia, have been acquired by a company which will devote them to the canning of corn, vegetables and fruits.

THE ocean steamer *Wearmouth*, wrecked on Wolf Island in the Gulf of St. Lawrence some days ago, had 450 tons of Canadian phosphate and 500 standard deals. Sixteen of her crew perished, five being saved.

At the meeting of the directors of the Richelieu and Ontario Navigation Co. last week, it was resolved to give the North Shore Railway Company the privilege of purchasing the assets of the Richelieu Company with one year on a basis of \$4,500,000, or renting the boats at about \$75,000 per annum.

JOHN EMERSON, carriage maker, at Harrow, Ont., after being in business about a year has become involved. It appears that his property is controlled by his wife.—A blacksmith in the same place, James St. John, being in some difficulty left the place, and at latest accounts had not returned.

AN action was taken by the city of Montreal against Messrs. Pillow, Hersey & Co., manufacturers of nails, tacks and spikes, for an alleged smoke nuisance on their works. The Recorder gave decision in the city's favour and fined the firm \$5 and costs. An appeal has been taken by the firm in question to test the constitutionality of the city by-law.

MR. J. R. BROWN, general storekeeper at Angus began business there in June 1871, succeeding John Mather in whose employ he had been a long time. His original capital was \$1,000. On this sum he did a large business and after seven years calculated to have made \$10,000. In 1879 his losses were heavy which reduced his surplus and in June 1880 he was sued by one of the banks. Too much credit is probably the chief cause of his difficulty and he has assigned.

THE London Junction Railway has succeeded in getting the London City Council to grant it free water and exemption from taxation for twenty years on condition that the railway does not pass into the control of competing lines. A right of way was granted over Colborne street instead of Maitland to Bathurst, thence westward to Talbot, with the understanding that application will be made by the Council to the Local Legislature for power to compensate those whose property may be injured by the line.

A DISPATCH from Ottawa to the Quebec *Chronicle* says that an order in Council has been passed which favors the proposed winter ferry service from Murray Bay, across the St. Lawrence. The Government is to grant a bonus of one thousand dollars a month for five months to this enterprise. This will prove a great advantage to

the locality, increasing the facilities for mail carriage, and making speedy connection with the Intercolonial Railway.

THE CANADA WEST LAND AGENCY COMPANY has settled eleven farm pupils in this section of country, says a Meaford journal.

J. B. HICKS, tailor, of London, has of late been slow pay. He was principally in the hands of one house in this city, and we understand has assigned.

THE schooner *Lady Macdonald* took 175 tons of pressed hay and the propellor *Enterprise* took 75 tons from Meaford last week, the latter also taking 200 tubs of butter. The destination of the hay and butter is Spanish River.

E. MCKENZIE & Co., of Pictou N. S., who have been in business since 1870 doing a considerable trade with country people have rather unexpectedly failed, and assigned to Thomas Glover for general benefit.

JOHN IRVING, of Kingston N. B., a grocer and liquor dealer, writes his creditors that he is a lessee by the failure of R. Campbell of Pictou N. S., to the extent of \$2,000, and cannot pay in full. He offers fifty cents in the \$ payable in six months and secured.

WE have alluded to the probable failure of several retail firms, who had been largely dependent upon D. Arnott & Co. for their supplies. Among these is F. W. Thomson, an Orillia dry goods dealer, who assigned about a week ago. Wm. McBain, dry goods dealer in Ingersoll, has become involved in the same way. He had been in that town for a long time, but never made any headway, barely a living. Theodore A. Taylor, of Chatham, dealer in cloths and dry goods, has also made an assignment.

THE City and District Savings Bank of Montreal, on this day week took out twenty-eight suits against representatives of the estate of Messrs. Reekie, Caverhill, Andrew Wilson, and Tiffin for \$165,000 damages. These gentlemen were directors of the City Passenger Railway Company, and the bank claims to have suffered this loss by inflation of the C. P. R. stock, caused by the illegal declaration of dividends never earned, thus causing the bank to advance large sums for which the stock was held as collateral.

WE noted last week the appointment of Mr. E. Irving as a director of the Hamilton Provident Loan Society; and on Monday last Mr. Geo. H. Gillespie was chosen by the directors their president, in the room of the late Hon. Adam Hope. Mr. W. E. Sanford retains the vice-chair, which he has occupied since the society was incorporated. It has been thought, says the *Times*, "that the magnitude of Mr. Sanford's own business and the multiplicity of his engagements throughout the Dominion would prevent him, if chosen President, from giving to this institution the time and attention which its affairs demand."

THE Mayor, the President of the Board of Trade, several legislators, various members of the city and township councils, and about a hundred other gentlemen, assembled last week on the invitation of the Dominion Bolt Co. to witness the ceremony of laying the foundation stone of the Company's new building on the Humber, the party being conveyed by special train. Mayor McMurich laid the stone and made a neat speech. The lake frontage of the works is to be 333 feet, the east side 186 feet, and the west side 129 feet. The height of the east side will be 32 feet, with two stories, and the west side 14 feet. The rolling mill, will be situated immediately north of the bolt factory. About 100 men are employed at the building, and before February it is expected to be in use for making bolts.

—The internal revenue of the United States yielded \$135,000,000 in the fiscal year 1881, of which all but \$12,000,000 was derived from distilled liquors, beer and tobacco in its various forms, viz: From distilled spirits, \$67,183,000; fermented liquors, \$18,700,000; tobacco, \$42,854,000; total, 123,707,000.

IN the death of Mr. Joseph Tiffin, of Montreal, last week, has passed away a citizen long and prominently associated with the commerce of that city. Mr. Tiffin was one of the largest Canadian importers of East and West India produce, Mediterranean goods, &c., in which business he was successful in making a considerable fortune. He retired some ten or twelve years ago in favor of his sons, who have since continued the business under the style of Tiffin Bros. Mr. Tiffin was universally respected, was a director in several leading joint stock enterprises, and has served the city's interests as an Alderman.

THE Halifax *Acadian Recorder* tells of a Lower Province schooner, the *W. & H. Wotherspoon*, which was sold some time ago on foreign account, that while only seven years old, she has paid for herself five times during that period, and was sold for more than what it cost to build her. She had been most of the time in the plaster trade, and never lost a sail or sustained any damage. How green with envy this will make some fresh water salts on the Upper Lakes, who groan under the competition of the railways, which will not allow them to obtain cargo rates profitable enough to buy a new set of halyards or a fresh coat of paint.

A LEGAL decision which will be found of interest to mercantile men, is published by *Bradstreet's* as follows: A sold his stock of goods and goods will in his business to B, and in the contract of sale he agreed that he would not carry on the like business in the same place, and it was stipulated that for the breach of this condition A should be liable for the sum of \$2,000 damages. He commenced the same business in the same place, and B brought an action for the amount of the stipulated damages, *Newman vs. Wolfson*, in Georgia, and recovered judgment. On the appeal the Supreme Court of Georgia, in October, affirmed the judgment.

H. D. LAROCQUE, general dealer, Valleyfield, Que., has assigned for the general benefit. Liabilities are \$4,200, and he has proposed to pay 25 cents, which offer is not yet accepted.—Clark & Densault, grocers, of St. Gabriel Village, a suburb of Montreal, call their creditors together.—A. Cartier & Co., a dry goods concern in St. John, Que., only in existence two or three months, are in difficulties, arising out of A. Ledoux & Co.'s failure, a six months old firm, which has been supplying them with goods. A seizure before judgment has been issued.—H. E. Woods, a tinsmith, of Dunham, Que., and also selling groceries, etc., has failed after a brief career of about a year and a half. Lack of experience and ability the cause.

A BRIEF business career has been that of C. H. Leblouis of Dalhousie, N. B. He came to that place not much over a year ago, and after clerking a few months, started store-keeping last spring. Being ambitious of political honors, he stumped the county for the Local House and was successful in being elected, to the surprise of most people, who could not imagine where the sinews of war came from. A letter he just addressed to his creditors may to some extent explain this. He says that business has not been successful, and he is unable to meet his liabilities, amounting to some \$5000. That he has stock of about \$1700, and book debts about \$350, besides an interest in some real estate of uncertain value. He makes no pro-