bakery, confectionery stores, blacksmith shop, temperance in cl. tin shop, shoemaker, etc. The professions are represented by a lawyer and a doctor.

Altogether Bossevain is a prosperous and enterprising place, and its residents declare they have one of the best towns on the Pembina Board.

2 Eleven miles west of Boissevain is located Whitewater station. No business places existed here until last fall, when George Morton, of Boissevain, built an elevator and opened a atore. About 20,000 bushels of wheat will be marketed here, and mostly No. 1 hard in quality nat the district largely escaped the frost last fall.

The Pallure List.

In the year 1881 there were only 635 mercantile failures reported in Canada, involving liabilities of \$5,751,000. But year by year they swelled in number and volume for the period of four years ended with 1884, and the last year of that period showed \$18,939,000 as the aggregate of failure liabilitie. The next year there was a decline to \$3,743,000, or less than half, but the total increased in 1886 to \$10,171,000, and in 1887 to \$16,070,000 This last figure was exceptional, however, and oc casioned largely by the Maritime Bank stoppage and the lumber failu es etc, that ensued upon it. Probably \$11,000,000 would have been the aggregate of failures in that year but for the disaster referred to Now, again, the total goes up, for the figures of 1888, as reported by Messrs. Dun, Wiman & Co., give \$13,974,000 as the amount of liabilities, and 1.667-also an increase-as the number of failures. Particulars by provinces will be found below :--

**	1838.		1837.	
Province.	No. fail- u. cs	Total Liabili- ties.	No fail- ures	Total Liabili- ties.
Ontario	915	£6,704,343	693	\$5.3 ,7,475
Quebec	482	4,466,821	393	4,085,928
New Brugswick 65 Nova Scot a 126		741,691	88	5,350,115
Nova Scot a	126	1,305,503	120	716,860
P. E. Island	8	148,678	13	162,600
British Columbia, 19		123,803	25	135,950
Manitoba	53	478,915	37	261,769
Total	.1,667	\$13,974,787	1,366	816,070,695

An increase of failures, in both number and amount, is thus shown in every province except New Brunswick. A comparison of last year with the previous eight may be of interest, as showing something of periodicity in failures:

In	1880	there	were	907	failures,	\$ 7,988,000
**	1881	•••	#1	635	**	5,751,000
**	1882		••	787	••	8,587,000
,,	1883	11	, 1	,379	ti.	15,872,000
	1884		1	,308	••	18,939,000
.,*	1885	**	1	,247	••	8,743,000
	1886	.,	1	,233	**	10,171,000
**	1987	**	1	,366	,, `	16,070,000
••	1899	11	1	,667	••	13,974,000

The Travelling Men.

A. CALANDER, western representative for Robinson, Little & Co., wholesale dry goods. London, Ontario, arrived from the east recently. Mr. Calander intends moving his family to Winnipeg in April or May next, and taking up his permanent residence here.

"Are you a guest of this house!" asked the clerk at the eigar stand of a travelling man.

"A what?"

"A guest."

"Oh—no-not at all. I am simply permitted to live here-tolerated at the rate of four dollars per day."—Merchant Traveler.

The New England Grocer says: A New York house which ten years ago employed one hundred travelling salesmen now does its business entirely by illustrated catalog: 'and correspondence, and its trade is ahead of what it used to be. Others are moving the same way, and in a few years hence the drummer will drum less numerously.

New Customs Regulations.

An Ottawa telegram says: An order-in-council has been passed appointing Geo H. Young of Winnipeg, T. E. Blackwood of Toronto, J. D. L. Ambrose of Montreal, A. McBeth of St. John, N. B, and A. R. Milne of Victoria to be Dominion Customs appraisers, with jurisdiction at all ports and places in Canada, in contradistinction to the customs appraisers appointed with jurisdiction only at ports or places to which they may be designated by order-incouncil. These gentlemen, by virtue of their office, become members of the board of customs, a body which has power, with the approval of the Minister of Customs, to decide as to what shall be the rate of duty payable on any class of goods imported, in the event of the importer being dissatisfied with the rate levied by the collector or appraiser at the port of entry. These five officers have therefore been designated to aid in determinging any appeals which may be made, and it will be seen they are located in various sections of the Dominion, so as to be conveniently available to carry out with economy the provisions of the law. Their appointment as Dominion appraisers, however, does not exempt them from the pe formance of their present duties or entitle them to additional remuneration.

Business East.

ONTARIO.

Thomas Lenox, grocer, Barrie, has assigned. Charles Elford, druggists, Duart, has sold out.

S. S. Clutton, woolen mill, Aylmer, is burned out.

William T. Wilson, jeweler, Merritton, has assigned.

Ira M. Acheson, carriages, Westmeath, has assigned.

George Curry, boots and shoes, Toronto, has assigned.

Joseph Anderson, boots and shoes, London, has sold out.

H. T. Waller, boots and shoes, Beaverton, has sold out.

Miss B. Hudgins, Fancy goods, Belleville,

Mrs. E. P. Hammond, milinery, Toronto, has assigned.

A. Callander & Co, dry goods, London South, have sold out.

James Warnock & Co., hardware, etc., Galt, have dissolved—James Warnock retiring and A. C. Fraser continues alone.

B. Silver, dry goods, Merrickville, is offering to compromise.

Mrs. Gadsby, dry goods, London, has gone out of business.

Timothy Healey, dealer in boots and shoes, St. Catharines, is dead

E. A. Dodge, general storekeeper, Waupoos, has made an assignment.

I R. Ault & Son, general store, Aultsville, I. R. Ault, of this firm, is dead.

R. Ault, of this firm, is dead.

J. L. Tipping & Co., groceries and confectionery, Orillia, have dissolved.

Clancy : ros., dealers in stoves, etc., Toronto, have had their stock damaged by fire.

B. H. Smith, gents' furnishings, Parkdale, stock was sold at 55 cents in the dollar.

C. J. Mitchell & Co., wholesale dealers in notions, Toronto, have changed the style of their firm to Mitchell, Lester & Co.

OUEBEC.

James Martin, restaurant keeper, Montreal, is dead.

Desmartcau & Fils, grocers, Montreal, have assigned.

The Beaver Oil Company, Montreal, have assigned.

O. Cossette, lumber, etc., Valleyfield, has assigned.

Laporte & Co., hotelkeepers, Montreal, have dissolved.

Charles W. Getty, hotelkeeper, Sweetsburgh, has assigned.

A. H. Little & Co., lithographers, Montreal, have assigned.

F. Blanchard & Co., restaurant, Montreal, have dissolved

L. R. Baker, general storekeeper, Beaurharnois, has assigned.

Pierre Dube, groceries and dry goods, St. Sauveur, has assigned.

Tetrault & Co., manufacturer's of tobacco, Montreal, have dissolved.

Houstin & Harding, manufacturers of dyed wools, Montreal, have assigned.

N. & C. Vallee, restaurant keepers, Montreal, have made a demand for an assignment.

Alfred Savage & Son, manufacturers of oils and soaps, Montreal, Alfred Savage is dead.

NOVA SCOTIA.

B. A. Smith, wholesale dry goods, Halifax, is dead.

John Harris, pian s, etc., Halifax., is out of business.

John Sibbald, of Gilmour & Co., crockery, etc., Halifax, is dead

J. E. Cushing, general store and mill, etc., Caledonia, has sold out.

Dimock & Blakney, furniture, etc., Halifax, have dissolved partnership.

L. Davis, clothier and jeweler, Donald, has moved his stock to Vancouver, where he ex pects to open out, on a larger scale.

pects to open out on a larger scale.

The new steamer Keewatin, being built at Owen Sound, Ontario, for the Canadian Pacific railway, will be ready for the coming season's work between Owen Sound, Sault Ste. Marie and Port Arthur. She will be commanded by Captain Anderson, formerly cammander of the

Alberta. The Alberta will be commanded for the season of 1889 by Captain James McAllister, of Toronto.