

We note the following firm changes among Montreal merchants, Green & Houston, wholesale dealers in wines, etc., have dissolved and will liquidate. E. Poliwnka & Co., wholesale glues and druggist's sundries, have dissolved by the retirement of Mr. D. H. Renoldson. John Baillie has been admitted a partner in the firm of F. S. Haines & Co., manufacturers agents, and style will be Haines, Baillie & Co.

The following are some of the changes that have taken place amongst Ontario traders during the past week. Jno. Appleyard, of Beeton, has sold out his stock of tinware to J. Bell. —A. R. Chown will continue the hardware business of W. W. Chown & Bro., in Belleville —A firm of tailors in Chatham, Kennedy & West, has dissolved.—Three traders in Hamilton have sold out: E. Healey, Richard Boycroft, grocers; and James Mason, confectioner.—In Millbrook, the firm of Smith & Davidson, dealers in implements, has been dissolved by the withdrawal of Mr. Davidson. —Thos. Harrison, a general dealer at Thordale, has given up business.—Two grocery stocks have changed hands in this city, W. L. Brown takes over that of Jos. Fee, and A. Waddell that of F. Marshall & Co.—Jos. Sanderson has bought out the general business of John Mott, at Bosworth.—The wholesale jewellery firm of E. J. Thompson & Co., in Hamilton, has admitted David Thompson.—Wm. Campbell, at Lawrence Station, has disposed of his general store business.—Chas. Chamberlin, a doctor and druggist, at Leamington, has sold his drug business —Thomas

Owen, in the shoe line, at Londesborough, has removed to Amberly.—At Niagara, T. M. Rowland sells out his dry goods stock.—A. K. Applegarth, a dry goods dealer, in St. Thomas, is selling off and will remove to Hamilton.—A dissolution of the firm of Carter & Howson, general dealers, at Teeswater, is announced. The latter continues alone.—A city grocer named F. Macdonald has sold out.

From the St. Thomas Times of Saturday last we gather particulars of the arrest, at the instance of the London Guarantee Co., of Murray Thompson, lately an employe of the Traders' Bank in that town for alleged embezzlement. The young man had gone thither from Chatham where he had been borrowing money from the bank's customers and had had a number of division court suits entered against him for debts contracted there. Two drafts of \$73.98 and \$79.08 respectively, were made by Hamilton and Toronto firms through the bank upon St. Thomas parties. These parties were duly debited with the sums, but the drawers, it appears, did not get the money. Presumably, Thompson did, though he denies it. He has in the meantime been bailed by the county registrar. The Times adds: "Thompson was shortly before his dismissal promoted to the position of accountant, receiving a salary of \$400 per year." Shade of the mighty! what a salary for a bank accountant, \$400 a year.

A PETERBORO' firm recently shipped nine thousand eight hundred dozen eggs to Boston.

ANOTHER case of alleged cheating the Customs is reported from Montreal, Paterson, Kiscook & Co., wholesale milliners, of that city, are accused of passing false entries at several dates in 1884 and 1885. Mr. Andrew Paterson, one of the firm, has been arrested in connection with these charges, and has been bailed in \$1,200 to appear next Monday at the Police Court for trial. He is also charged with perjury. A seizure has been made, by special officers, of the firm's premises, in the course of which a conflict of authority arose between the Customs' officers and the Court officers. It is evident that the Government is resolved to punish such infractions of the law, and in the interest of importers who honestly adhere to square dealing, it is necessary that such offenders shall be taught a lesson.

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