EFFORTS are being made to form a joint stock company, composed of the leading refiners in Canada, for the purpose of refining all Canadian oils. It is thought the present cost of refining can in this way be much reduced, and that oil men can afford to supply a better quality of oil, and thus compete with the best American.

THE assessment of St. Thomas for 1880 amounts to : real property, \$1,999,955; personalty, \$215,000; income, \$96,200. The total, \$2,328,255, is an increase of \$171,000 over 1879. The population has increased from 7,217 last year to 8,063, and the ratepayers now number 1,749.

TEN steamers have been chartered, together with a fleet of sailing vessels, for the coal trade between Montreal and the Lower Provinces this season. One Cape Breton coal mine owner has contracted to deliver 100,000 tons at Montreal this season. So says a press despatch.

NEXT Monday, Mr. Highman is to leave Petrolia for Manitoba, armed with engine, boiler and tools, for the purpose of sinking a number of wells about 300 miles west of Emerson, to ascertain for the Government how rich the country is in minerals, &c.

THE amount of Inland Revenue collected at the Windsor Division for April was \$31,136. Windsor's imports for that month were of the value of \$34,670, and exports \$36,030. Dr. John B. Wright has been appointed inspector of all cattle entering Canada from the United States at Windsor for transit under the new regulations recently passed in council.

<sup>•</sup>JAMES ANDERSON, general dealer, Barrie, originally a farmer, commenced about three years ago in the flour, feed and grocery lines. He was advanced in years, and not adapted for business. He cannot pay his debts, and has been closed by his landlord. His capital, \$1,500 is all gone.

THE Annapolis, N. S.,  $\mathcal{J}ournal$  is informed, by a gentleman arrived there from Massachusetts that "wages were ruling very low in the agricultural districts, and that in some places smart young men were working for \$6 per month, also that some who went away from these Provinces were sorry enough for going.

THE Government have sent four portable wooden houses, to be placed at Pancake Lake, 130 miles west of Emerson, Manitoba, as convenient stopping places for immigrants bound for the Turtle Mountain country. Ten cents each per night will be charged lodgers, and meals will be furnished.

THE "Minnesota" arrived at Winnipeg May ist, the first boat this year. She arrived with a lot of freight from St. Vincent. Last year the first boat came in on the 21st of April.

THE Bagineering and Mining Journal states that New Brunswick Antimony stock opened in Boston on 23 April at \$31, and advanced on the 20th to \$40, since which, on sales of small lots, it declined to \$32½ and closed at \$32 bid; and that \$1,000 was paid for a call of 1,000 shares at \$45, 60 days.

A YOUNG grocer in St. Catharines, Mr. J. C. Rykert, jr., who, we noticed, was in trouble some time ago, has, it is said, gone to Kansas, leaving a number of unpaid bills. John W. Coy, hardware, in the same city, has assigned for the general benefit of his creditors. This is his second failure within a short period; undoubtedly he has struggled hard to avert this, especially after paying his former composition in full.

WE have a letter from Mr. G. B. Lindsay, formerly a storekeeper in Avening, who states that he did not sell a farm to begin business. The reason for his failure, was giving too much credit. He had some previous experience in that business as a salesman previous to starting for himself.

THE annual meeting of the Board of Arts and manufactures for the Province of Quebec, was held in Montreal on Tuesday last when there were present Hon. G. Ouimet, Superintendent of Education for the Province; T. White, M. P., Lt-Col. Stevenson, Messrs. G. Boivin, H. Bulmer, A. Levesque, S. E. Dawson, J. Carrel, Que., and S. C. Stevenson, Secretary. The annual report of the Secretary referred to the past year's business and the winter schools, was read and received, also the Treasurer's report. Lt Col. Stevenson was unanimously chosen president

THE Quebec Chronicle relates that quite a commotion was aroused at the Custom House in that city, when the Collector of Inland Revenue brought information that on the adjoining wharf the missing 20 boxes of plug tobacco, exported to St. Pierre, Miquelon, instead of being at St. Pierre, might be found packed inside of 20 well-headed barrels addressed to the Collector. The tobacco was at once confiscated. The profit on the cargo of the "Adeline," estimated at \$2,000, will fall short of that figure.

An American professor proposes to try the experiment of keeping lake steamers with barges in tow in constant communication with each other by means of a telephone and call-bell. The idea is to put a telephone on the barge in tow and on the steamer in tow, and use insulated wire as a conductor. By twisting this wire into the tow line, the possibility of a break by the dipping and plunging, during storms, of the vessels will be avoided.

FIFTY miles of the second hundred miles of the Pacific Railway, west of Winnipeg, are to be in running order by June 1st, 1881, and the whole distance ready for the passing of trains by 31st Dec., 1881. The ballasting and other works are to be completed by 1st October, 1882. The contractors are Messrs. Bowie & Mc-Naughton, and the price for the hundred miles \$438,914. The opening of the two hundred miles of road west of Winnipeg at such an early date will be of great advantage in promoting the rapid settlement of the country.

AN old hotel keeper in Guelph, James A. Thorp, went into the hardware and tin business about three years ago. The management of the business was entrusted, at first, to Mr. Frank Smith, who did not make a success. The old gentleman had contracted the habit of

drinking too much whiskey, and it was impossible for him to succeed. At a meeting of creditors on Tuesday last, 50 cents in the dollar was offered and refused. He then assigned to J. Proctor & Co. His liabilities are not large. The estate, if properly managed, may yield full payment.

A GENERAL store keeper in Paisley, Mr. Hugh McDonald, began business about three years ago, with little or no capital, but he had the endorsement of his father who was in a good position, and this gave him a fair start. Still he did not make much progress, and is now seeking relief from his creditors. His father had obtained a judgment of \$5,000, his wife also claims \$1,500. The sheriff is now in possession; the total liabilities are stated to be \$9,-600, and the estate shows a nominal surplus of \$1,900. The family appear to be working specially in their own interest as he declined making a voluntary assignment, and as there is now no Insolvent Act to compel division of assets the family have decidedly the best of it.

A VERY marked decrease in the quantity of spirituous liquor consumed in Great Britain and Ireland is evident from the figures of the last excise return; and it is happily apparent from a corresponding increase in the consumption of tea and coffee, chocolate and cocoa, that these articles are replacing spirits as beverages. The consumption of liquor during 1879 was of the value of £128,143,864 against £142,188,900 in 1878. A decrease of almost ten per cent., and a smaller sum than in any of eight previous years.

RESPECTING a paragraph in our last stating that the town of Yarmouth, N.S., had provided itself with a Silsby steam fire engine; Mr. J. D. Ronald, of Brussels writes us. "As a Canadian manufacturer of these articles, I must protest against the way in which said steam fire-engine was purchased. I offered to deliver to Yarmouth one much more powerful, more durable, more simple, less complicated, and several hundred dollars cheaper than the Silsby; asked a public test to prove my assertions, and to test in their own town at my expense against the Silsby engine. In the face of all this, is it not galling to Canadian manufacturers to be told that we are even denied a fair field. One of the leading citizens wrote me lately, that Silsby had so "wire-pulled" those in authority in Yarmouth that my propositions of fair play did not find the ghost of a chance with them."

A SUBSTITUTE for wood used for railway sleepers has been found in toughened glass. Though this new process may not much interfere with the timber trade, it may become of great use when existing timber supplies are greatly reduced. Mr. H. Lindsay Bucknall, of the Associated Institute of Civil Engineers, was the first to apply glass to this purpose. Since the toughening of glass was first invented by M. de la Bastie, experiments have been made by others which greatly add to the strength he obtained in this material. Among the successful experimenters is Dr. Shott, a German. De la Bastie's method was to plunge the glass, at a

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