office of the company is to be at Wakopa, in Turtle Mountain county. The applicants are all farmers. We trust to see more such ventures in Manitoba

THE carpet business carried on by Mr. William Beatty, in this city, under the name of Henry Graham & Co.. will be conducted by him on and after September 1st under that of William Beatty & Son.

THE Treasury Department at Washington has decided that waxed paper manufactured in Canada out of paper and paraffine wax of domestic production is not entitled to free entry, as domestic manufactures exported and returned, and duty must be levied on its market value in the markets of Canada at the time of exportation.

JAMES BROOM & Son, dealers in dry goods at retail in this city, have made an offer to compromise with their creditors. Mr. Broom was formerly in business on the other side of Yonge street, where he failed, then recommenced on Queen St. He wants to get off this time by paying 50 per cent. on some \$14,000. This is not likely to be granted and they have assigned to Mr. E. R. C. Clarkson.

THE manager of the Saskatchewan Coal and Navigation Company, states that the Galt Railroad was completed from Dunmore to Lethbridge, on the 25th August, and that 109 miles of track had been laid in 43 days. Lethbridge is the location of the mines. Shipments of coal are expected to arrive in Winnipeg early in September, and the price is given at \$7.50 per ton on board car and \$8 delivered in that city.

A SHOE dealer at Embro, named W. J. Woods, is in trouble and has assigned. This interruption to his business career is largely owing to want of experience in business, a qualification which farming does not afford. His farm which was worth a couple of thousand dollars is gone from his gaze inside of eighteen months and now he is a sadder and a -Geo. Robertson, confectioner in wiser man.this city, has failed. His assets are nearly \$3,000 and his debts less than half this sum. For a considerable time Kirby & Jordan general storekeepers at Arthur have been embarrassed. Now they have assigned. This is another case where lack of business experience was a prime factor in the failure.---Dickson & Everall, known as the Canadian Hosiery Co. at Beeton have been several times sued and have lost ground for a good while past. At last they have been compelled to assign.

It is about six months since the Osborne Killey Company of Hamilton commenced the manufacture of scales, which it carried on in connection with the engine and boiler works. Being cramped for room the company secured a large building adjoining, and it is now in process of alteration. It is 110×60 feet and has three flats, in the first of which will be stored the castings, and on the second the manufacture of scales will be carried on. The company has just finished building its first steam fire engine-an experiment of Mr. Killey's-which can throw to a good height something like 400 gals. per minute. Among the more important contracts now being executed by this concern are the machinery for the new sewer pipe company, engines to supply the city with electric light, and machinery and boilers for the new rolling mill.

DOMINIQUE DUPUIS, a native of St. Jean Chrysostome, Que., and in business there some years as a carriagemaker, has disappeared suddenly owing some \$2,000 locally, and a like amount to Montreal houses. Assets only amount to a few hundred dollars.---Elie lecture the methods in use as far back as the

Migneron, a general dealer on a small scale, at L'Ange Gardien, has, upon demand of a Montreal creditor, assigned to the Prothonotary at Aylmer, Que.-L. Riendeau, doing a limited store business at Otter Lake, on the Upper Ottawa, has assigned to A. C. Larose of Ottawa. Liabilities small.----Eugene Benoit, in business as a grocer at Longueil, Que., since the spring of 1883, has succumbed and abandoned his estate, owing \$2,600.--F.X. Proulx, of Stanfold, who has been struggling along for several years past under an undue weight of stock and current expenses, has called a meeting of his creditors to be held in the office of Messrs. Greenshields, Son & Co., Montreal.-M. Moore & Co., a "Cheap John" concern, who started "The Montreal Bargain House" last fall, are reported as having left for parts unknown. Liabilities are estimated at between \$2,000 and \$3,000. while the assets are next to nothing. There has always been more or less mystery about the concern, and the wonder is that anyone could be found to trust them.

MANUFACTURERS' NOTES.

The Legislature of Pennsylvania never did a better thing, says the Philadelphia Record than when it repealed the tax on manufacturing corporations. That tax has for years been an obstacle to the development of industry in the State, and it has operated to drive from the State more than one manufacturing concern. The tax never had any justification. To tax a cotton manufacturing company, composed of ten persons, with a combined capital of \$50,000, and not to tax a cotton manufacturing firm, right next door, with a capital of \$100,000, is an absurdity, and more than that, is rankly unfair. There have been many attempts, during the past few years, to have this wrong righted, and the industrial interests are to be congratulated upon the success of the final effort.

A new branch of the fish trade has been established at St. John, N.B. Namely, the preparing of boneless fish, the supply of which for the Canadian market has long been drawn from New England. The first lots of these boneless cod have been received in Montreal, and have met with a favourable reception from the trade.

Water pipes made of paper have stood the test of practical application remarkakly well. Dr. D. Lewis says that some years ago he laid a thousand feet of paper pipe, two inches in diameter, to convey water from a spring to his house and barn in the country. It has never leaked, and has never imparted any perceptible taste to the water. This pipe is made of strong paper wound into pipe form, and thoroughly soaked with tar. It becomes so hard and strong that it will bear a pressure almost equal to iron.

An American exchange says that paper is made in France from hop vines, and it is claimed that the fibre secured is the best substitute for rags yet obtained, possessing great length, strength, flexibility and delicacy. It may be to the advantage of papermakers near hop-growing districts to investigate this matter, for the vines are now a waste product, and if they are properly adapted for fine paper, as is claimed, a valuable stock has been running to waste. Do not bean and pea vines belong to the same category ?

We find in an exchange some extracts from a lecture, delivered by an English expert, Mr. William Taylor, of Oldham, on improvements in the manufacture of cotton yarn. In this

year 1796 are dwelt upon, and descriptions given of what is produced by "throstles" and "twiners"; the adoption of the principle of "single-roving" which brought the town of Oldham into prominence; also whether the "mule" made as good "weft" as the "ring." All these matters of technique are discussed at length, and we cannot make room for the whole lecture. But one statement of Mr. Taylor's we notice with interest, i.e., that "The ring frame is far from being as perfect as either the mule or the throstle. Throstle twist made better warp and was more free from snarls, and the mule made better weft than the ring." At this conclusion he arrives after experimenting for five years. Now as the Messrs. Parks & Son, of St. John, are able to boast of making the only throstle or water twist yarn in Canada, other manufacturers making theirs on ring frames, the firm named. according to the lecturer quoted above, has a decided advantage in its product, and ought to make it known to users of their varn.

It is about twelve weeks since the cotton mill of Alex. Gibson at Marysville, N. B. was started, and we hope Mr. Gibson is satisfied. There have been employed, we are told, 200 operatives-male and female. The average weekly production of grey cotton is about 70 bales of 1,100 yards each, only 12,000 out of a proposed 50,000 spindles have been used, thus far. The machinery for the manufacture of cotton batting and cotton flaunel has been purchased and these lines will be manufactured soon. It will then be seen whether a better market can be got for these than for grev cloth, the means for producing which were already in excess in Canada, as Mr. Gibson was repeatedly told.

Anything that will remove incrustation from water pipes possesses interest for most manufacturers. A successful attempt was made last year in Leipsic to remove by chemical means the incrustation that coated the interior of the force-main from the pumping station to the water works reservoir. The main is 390 millimeters wide (about $15\frac{1}{3}$ inches) and 4.55kilometers long (close on three miles) and the incrustation was from 13 to 24 millimeters thick, that is roughly, half an inch to an inch, and in places thicker still. The operations The operations lasted from the 7th of March to the 11th of May, and during that period at intervals the pipe was filled with dilute hydrochloric acid eight times, with soda solution three times, and with a solution of chloride of lime once, being washed out thoroughly with between the successive applications. with It is stated that the incrustation was entirely removed, and the practical effect of the cleaning was indicated by the pressure gague, there being a decrease of from 1.8 to 2 atmospheres, pressure at the pumps.

FIRE RECORD.

ONTARIO. -- Hamilton, Aug. 29. -- Thos. Boggess' furniture warehouse damaged lo the Boggess' furniture warehouse damaged to the extent of \$2,000; insured in Commercial Union for \$1,100.—Owen Sound, 21.—The drill shed burned.—Seymour,30.—Stillman's barn and contents burned.—Belleville, 30.— M. Coulin's house destroyed; loss \$700; no insuranee. — Elmvale, 27.—Wm. Drysdale's barn and contents burned; loss \$550; covered in London Mutual.——Kingston, Sep. 1.--Geo. Brown's block damaged to the extent of \$5,000; partly insured.—Dorchester, 31.—T.
Clifford's barns burned with contents; loss
\$2000; insured for \$700 in Middlesex Mutual.
OTHER PROVINCES.—Fredericton, N. B., Aug. 25th-G. F. Stopford's house and barn burned, insured in Hartford and Imperial for \$3,650. —Hadlow, Que., 29th.—A saw mill belong. — Hadlow, Que., 29th.—A saw mill belong-ing to R. Welch destroyed, insurance \$6,000. — Montreal, 31st.—R. Neville's carpenter shop, gutted, loss \$700; insured in N. B. for \$600.—St. Casimir, 31st.—Felix Trottier's match factory slightly damaged, loss \$600; no insurance.—Hochelaga, Sept.—Limoge & Co's.lime kiln damaged to the extent of \$200.