

WRITS of attachment have been issued against the following retail firms in Montreal:—Moise Brossard, provision dealer; A. McNally, restaurant keeper, and Bernard Bros., dry goods. J. A. Goulette, retail boot and shoe dealer, has assigned. Whitney & Boyd, canal contractors, are also served, and offer 50 cents. Liabilities \$25,000; assets, \$15,000.

At the annual meeting of the Canada Paper Company, held in Montreal, on the 8th inst., the following were elected directors:—Sir Hugh Allan, Messrs. Andrew Allan, William Angus, Thomas Logan and John Macfarlane. At a subsequent meeting of directors Mr. Wm. Angus was elected President and Managing Director, Mr. Thos. Logan, Vice-President, and Mr. John Macfarlane, Assistant Manager.

THE steamer "Bengal" which got aground as she was leaving Montreal harbor, on St. Helen's Island shoal, has been floated off uninjured. The only loss will be that incurred by the removal of part of her grain cargo and its reshipping.

THE stock of furs and the shop fixtures of the insolvent estate of Mr. Sol. Hyman, Peterboro', were sold to Mr. Lech, a few days ago, at 47 cents in the dollar, and the book debts at 9½ cents. This sale is expected to yield about eleven cents on the dollar, and we are told that this is the third time that Mr. Hyman has settled with his creditors at a composition.

MAYOR Beatty is entitled to the thanks of the citizens for having erected, at his own expense, a drinking fountain at the corner of Church and King streets, in this city. One has been erected also on King street east by another gentleman; and it is the Mayor's hope to induce eight other of his friends to place eight more of these in different parts of the city. Numbers of our citizens and of the visitors during the past week of festivities have enjoyed the boon furnished by those already erected. The fountains are home made too.

A REAPER manufactured in London Ont., took first prize and gold medal at the late competition at Peronne, France. Its competitors were from Germany, France, Scotland, and the United States.

THE London steam heating company, which proposes to sell heat *a la* Lockport and other American cities, supplying it from a central boiler house through pipes laid along the streets as with water or gas, has given out its contracts for boilers, and begins pipe-laying this month.

ANY man who would rob genial, funny ever-welcome Grip, would pull corn. A travelling agent for Canada's comic paper was, however, mean enough to pocket about \$100 of subscriptions taken for that best weekly four-cents-worth of its kind we know of. He was arrested and tried at Berlin, but was let off upon his friends giving security for the amount embezzled.

THE duties collected at Winnipeg Custom House during August amounted to \$21,824 against \$15,171 for August 1878.

THE manufacture of packing-boxes has been begun at Fenelon Falls.

THE Nova Scotia Provincial Exhibition of this year, which opens on the 30th, promises to surpass all others heretofore held in that Province.

CHATHAM, Miramichi, August exports of lumber amounted to 7,740,000 feet, in seventeen vessels of 8,431 tons, against 11,186,000 feet in twenty-five vessels of 12,777 tons in August 1878 to Algiers, Gibraltar, France and the British Isles.

How many farmers know how many pounds of pork they have made from a bushel of corn? But few. How many farmers can tell what the cost has been to them, in raising any number of acres of wheat, corn, oats or other crops? We venture to say there is not one in ten that can tell to a nicety. This should not be. Farmers should conduct their farming operations on purely business principles, keep an account of all the farm doings in dollars and cents, like a merchant or other business man, and at the end of the year strike a balance, and carry the balance, if any, to capital stock. Every farmer should know how he stands with the world—his world *i.e.*, his farm—at the commencement of each year.—*Farm Journal*.

SOME 360 cords of hemlock bark for tanning purposes were last year shipped from Petitcodiac, N.B., to St. John and Sussex. This year a larger quantity is being shipped. Ontario ships tanbark to the States; we observe that quantities are being shipped to Buffalo from Crediton and Centralia, Ont.

TORONTO welcomes every desirable addition to her industrial or commercial activity, and the latest we hear of is that the Canada Paper Company, of Montreal, will open a branch warehouse in the "Iron Block," Front Street, on the 1st proximo. The business at this point will be under the charge of Mr. John Macfarlane, one of the company's directors, and Mr. W. D. Gilleen.

WE hear of the dissolution of the publishing firm of Adam Miller & Co., of this city, Mr. S. G. Beatty retiring for purposes of rest and recreation in travel, in which his many friends will wish him all benefit and enjoyment. It appears to be determined that the firm will abandon the long established and well-known firm name of Adam Miller & Co., and continue the business under the style of W. J. Gage & Co.

IT is no matter of wonder that creditors decline to accept ten cents in the dollar, where a bankrupt's estate shows eighty per cent. on paper. That such an offer should be made is, however, a tolerable proof of the assumed worthlessness of the assets. Senator Howlan, of Alberton, P.E.I., owes \$30,000, to pay which he thinks he has stock \$1,148, real estate, \$10,200, book debts, promissory notes, judgments and sundries, \$14,738. The estate will likely be closed out by the assignee, ten per cent. secured having been rejected by the creditors.

MR. GEORGE GORDON, a St. Thomas grocer, who quite recently effected an arrangement to pay 100 cents in the dollar of his liabilities in

twelve payments monthly, and who had obtained, we understood, the endorsement of substantial men therefor, was nevertheless served with an attachment on the 4th inst.

A LONDON dealer in lumber, Mr. J. S. Garner, has issued a circular to his creditors, wherein he states that "owing to financial difficulties," he desires them to assemble and deliberate upon his affairs.

THE landlord of Mr. Wm. McKenzie, grocer, corner King and John Streets, this city, has issued an attachment against the goods and chattels of his tenant. This gentleman was, we believe, of the general store firm of McKenzie Brothers, Petrolia, which firm he left in 1874, and opened a millinery business in Page's block, Yonge St., Toronto. Having been unsuccessful there, he returned to Petrolia in 1876, and within two years we find him back in Toronto, where he sought credit in a great many quarters, as a retail grocer, and apparently got it, for he could have had little or no means.

A WRIT of attachment has been issued against Capt. John Short, of Montreal, real estate owner and trader. The liabilities amount to some \$60,000, of which \$58,000 are in mortgages, some \$1,700 being all that is owing outside of the mortgages. The assessors valuation places Captain Short's property at \$100,000, so that his difficulties are owing to money being locked up in property, which cannot at present be realized.

MR. DUNCAN McCORMICK, a bill holder of the Mechanics' Bank, has taken personal action against the President and Directors of that institution for the recovery of \$589. He charges fraud, negligence and conspiracy against the defendants.

CONDITIONALLY upon getting the bonuses of \$5,000 each from Brant and Wallace townships and \$8,000 from Carrick, tenders are asked for grading and bridging the Stratford & Huron R. R. from Listowell to Wiarton.

SMALL & SHERIFF grocers and liquors, Toronto, have dissolved. Adams Brothers, general dealers, Cornwall, have dissolved. J. R. Silliman, lumber, Toronto, is served with a demand to assign. Samuel McDonald, Souris, P. E. I. and John J. Bailey, Lunenburg, N. S. traders, have been attached. W. Corbett & Co. tinmiths, Kingston, called their creditors together.

MR. WM. BARR, millinery dealer, St. Catharines, who compromised with his creditors some time ago is again in difficulty and has since assigned. He has been flying kites for a Montreal firm which recently failed. He states that he has handed over everything to his creditors, who, if that be true, will probably give him his discharge.

COAL shipments from Pictou, N.S., for the week ending Sept. 8th, were:—Halifax Co., 5,689; Acadia Co., 1,798; International Co., 2,339; Vale Co., 192; Total 10,018 tons; total this season to date: Halifax Co., 67,280; Acadia Co., 44,898; International Co., 29,146; Vale Co., 9,607 tons.