

of his business venture.—A London tailor named D. H. Warren has made an assignment, owing about \$1,800 principally to one Toronto house.—The present is the second failure recorded against W. A. Hawkins, a general trader in Whitby. In 1885 he compromised for 60 cents on the dollar, and has tried his fortune in Columbus, Brooklyn, and Colborne.—The troubles of Jennings & Hamilton, wholesale dealers in dry goods, Toronto, have culminated, as was predicted, in an assignment. Their direct and indirect liabilities amount to \$110,000. The nominal assets are set down at \$34,000, and the estate, which will in all probability be wound up, may pay about 25 cents on the dollar. Probably the main cause of this firm's stoppage was that it was unable to compete, on any thing like equal terms, with the houses whose annual turn-over is several times larger than its yearly sales. There is no margin of profit over expenses which are relatively so heavy.

Here are some of the changes which have occurred in Ontario business circles during the last few days. A wagon maker at Attwood, Jno. Mitchell by name, has removed to Clifford, where he will carry on the same line of trade formerly done by Jos. Wolf.—D. McDougall, also a wagon maker at Clifford, has sold out to J. P. Coutts.—At Parkhill, W. G. Ryckman, jeweller, has sold out.—The oil firm of McMillan, Harley & Co. Petrolea, has been dissolved by the retirement of Jas. Harley, who is succeeded by H. Kirtledge.—At Tiverton, Mr. Kennedy retires from the general business that was done under the style of McNeil & Kennedy, the former continues.—In this city the style of the jewellery firm of Benham & Grigor has been changed to H. Benham & Co.—B. Whitehead has sold out his liquor business to Mrs. M. B. Woodbury, and T. Wilkins will continue alone the jobbing business heretofore done by T. Wilkins & Co.—Thos. Fuller, a banker at Watford has sold out.—So has M. McLeary, dry goods dealer, of the same town.—Goodfellow & Howson have succeeded to the grist mill business of Chapman & Goodfellow at Wroxeter.—E. McDermid & Son, of Dutton have disposed of their general store business.—At Merriton, W. J. & P. J. Price have sold out their woollen mills.—Geo. Edwards is giving up the fancy goods business in Parkdale.—The name of Rudolph & Begg has been substituted for that of Wm. Reiser & Son, brewers, at St. Thomas.—Port, Clark & Robins, dealers in fish in this city have dissolved partnership, D. W. Port continuing alone.—In the Province of Manitoba, J. E. Sandersis about to retire from the tailoring firm of Cole & Sanders, Brandon.—Jacob Heiman, dealer in liquors at Emerson, will remove to Morden, and from the latter place Gray & Co., general merchants, go to Vancouver, B. C.—Mrs. Curry, doing business in the general store line at Pomeroy, offers her business for sale.—Jno. Armstrong, a general dealer at Poplar Point, may remove to Portage la Prairie.—At Solsgirth, Hart & Patterson, furniture dealers, have dissolved.—M. E. Parmenter, in Winnipeg, is retiring from the book and stationery business, and Rowe, Newton & Co., dealers in bankrupt stocks, have dissolved.

—The freight business on the Intercolonial Railway is increasing very rapidly. In July, 1885, 12,000 barrels of flour arrived in St. John, N. B., and the same month this year the arrivals were 26,000, an increase of 14,000.

FIRE RECORD.

ONTARIO.—Ancaster, — James S. Irwin's barn and contents, loss \$500, insurance \$100.—Osgoode, 27th, Mr. Johnson's barns, loss, \$600; no insurance.—Simcoe, 29th.—The barn of Nathan Pegg consumed; no insurance.—Toronto, Aug. 1st.—J. W. Cheesworth's tailor shop damaged \$2,500, insured in Western.—Ingersoll, 2nd.—H. Campbell's building destroyed, along with T. Brown & Son's tannery and D. Phelan's buildings; Campbell loses \$2,500, partly insured; Brown, insured for \$5,000.—London, 2nd.—H. Kennedy's barn, loss \$1,000.—Cainsville, 4th.—G. D. C. Edward's barn burned, insured \$200 in London Mutual.—Tilsonburg, 4th.—Gray & Glass' pottery totally destroyed, loss on stock, \$7,000; insurance \$4,000; on building, owned by E. D. Tillson, \$8,000; insurance \$3,000.

OTHER PROVINCES.—High Bluff, Man., July 28th.—Geo. McKay's stables, &c., destroyed.—Lower Coteau, Que.—The stables of O. Pharand, loss \$600; no insurance.—New Liverpool, Que., Aug. 3rd.—Mr. Joncas' residence with contents, loss \$5000; insurance \$3000 in Glasgow and London.—Averill Pond, July 18th.—Woodward's sawmill burned, and a quantity of lumber; loss probably \$10,000, partly insured.—Montreal 4th.—J. Dougherty's grocery stock destroyed; insurance \$2,000 in Scottish Union.

CUSTOMS AND EXCISE RETURNS.

CITY.	July '86	July '85	Inc or Dec
Montreal customs.	\$943,804	\$804,598	139,235 I
do. excise ..	127,883	124,023	3,860 I
Toronto customs.	364,709	322,836	41,872 I
do. excise ..	34,579	22,460	12,119 I
Halifax customs.	88,879	91,483	2,604 D
do. excise ..	11,874	9,933	1,941 I
St. John customs.	57,333	59,412	2,079 D
do. excise ..	15,629	15,100	529 I
Hamilton customs.	53,403	40,870	12,532 I
do. excise ..	25,767	14,413	11,354 I
London customs.	56,961	41,439	15,522 I
do. excise ..	18,034	12,966	5,068 I
Quebec customs.	59,428	114,226	54,798 D
do. excise ..	24,769	25,027	258 D
Ottawa customs.	15,630	16,073	443 D
do. excise ..	19,184	.....	.....
Kingston customs.	.....	.....	.....
do. excise ..	.....	.....	.....
Brantford customs.	.....	.....	.....
do. excise ..	.....	.....	.....
Belleville customs.	1,895	3,275	1,380 D
do. excise ..	.....	.....	.....
Winnipeg customs.	.....	.....	.....
do. excise ..	.....	.....	.....
Guelph customs.	5,372	5,087	286 I
do. excise ..	8,513	2,874	5,639 I
St. Catharines.	5,884	.....	.....
do. excise ..	2,824		
Stratford customs.	5,686	5,106	580 I
do. excise ..	5,862	4,398	1,464 I

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—The enterprising Scotch port of Dundee, says the N.Y. Bulletin, is rapidly extending its commercial relations with New York, and increasing its shipping facilities accordingly. The "Croma," the largest steamship ever engaged in the American trade with Dundee, has been placed on the New York line by the Arrow Line. The commerce of the port with Asia is also keeping pace with that of the United States. Thus, in the month of May no fewer than 15 vessels arrived from India, and landed in the aggregate over 170,880 bales of jute. The shipments of jute during the first eight days of the present month are given at 8,000 bales, against 12,000 bales same time last year. Last month 44 vessels of 33,913 tons arrived from foreign ports, as compared with 37 vessels of 30,303 tons corresponding month last year—an increase of 7 vessels and 9,610 tons. At this rate, Dundee bids fair to become a formidable rival of the not less prosperous port of Glasgow.

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