THE JOURNAL OF COMMERCE-FINANCE AND INSURANCE REVIEW.



MORTON, PHILLIPS & BULMER,

Manufacturing Stationers and Steam Job Printers,

> 375 Notre Dame Street, MONTREAL.

a Canadian shipper, and brother of a Canadian member of Parliament, and the actual infringement of the American revenue laws was in the entry of false measurement in the bill of lading. The owner is cited to appear before the United States Commissioner at the next term of the North District Court of New York. The cargo is one of those which have been detained in the ice for some time, and which only reached 'Troy late in the week."

. The revenue returns for November from eight principal ports of the Dominion, according to published figures show an increase in customs over the previous month of \$64,901. and a falling off in excise collections of \$87,898. making a net decrease in revenue of \$22,997. The changes were in detail as follows: Montreal, Oustoms increase, \$91,524 ; Excise decrease, S15,473; Toronto, Customs increase, \$9,575; Excise decrease, \$70,868; St. John, Customs decrease, \$17,324; Hamilton, Customs decrease. \$11,698, Excise increase, \$3,391; Halifax, Customs decrease, \$5,684, Excise decrease, \$3,790 ; Belleville, Oustoms decrease, S333, Excise decrease, \$1,193; Ottawa, Customs decrease, \$1,-613; Excise increase, \$35; Guelph, Customs increase, \$454.

•• The authorities acknowledge that the recent increase in rental of post office boxes has been adopted partly with a desire to do away with the box delivery system. This admission, which is made by Postmaster General Campbell in replying to a remonstrance offered by the Toronto Board of Trade, is not everywhere well received, and the purpose avowed meets with much disfavor. It is claimed that the abolition of boxes would occasion sore inconvenience to merchants in the large cities without any compensating advantages. The Postmaster cites the fact, so far as known, that there are no boxes, nor any equivalent therefor,



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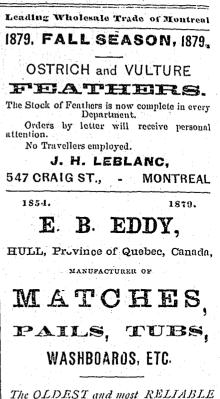
STOCK

FALL

throughout Great Britain. This transatlantic illustration was necessary, for in the large cities of the United States the box system works well, is highly approved, and has come to be regarded as essential.

. The statement that invoices could be sent by post for 1 cent has met with explicit contradiction on the part of a merchant firm of this city, who gave as their authority the Post Office Department in this city. The fact appears to be as stated, nevertheless, for Mr. Patterson, Postmaster at Toronto, writes to The Mail, complaining that merchants are interpreting the term "invoices" to include " accounts " and "bills," thereby giving the post office a great deal of unnecessary trouble. An invoice is defined to be "a descriptive enumeration of articles shipped to a consignee, bearing even date, or thereabouts, with the shipment." Bills or statements of account not coming within this definition if only prepaid one cent will be sent to the Dead Letter Office.

•.• A good joke was played on Sir Samuel Leonard Tilley during his recent visit to Guelph. The only agricultural implement factory of any extent there was closed, but on a promise from the reception committee that the expenses would be reimbursed him, the kind and enthusiastic proprietor opened his shops, filled them with men for the day, and made things lively all around on the Finance Minister's visit, the "hum" sounding as sweet music in his ears. The same sound would be gla ily heard by the citizens six days in the week; but, alas! the sound ceased with the visit, the hum is no longer heard, and worse



HOUSE in the TRADE.

still, the proprietor is without compensation for his day's expenses!

. Mr. Alfred Auster has seen much of the world, having spent some portion of his life at the antipodes, some part in California, and several years in Ontario, where he acquired a knowledge of cheese-making as well as farming. Last spring, domestic arrangements not suiting he left his family on a farm near Guelph, whilst he went some miles north to conduct a cheese factory ; but after a short experience at Ayton, County of Grey, he left for "that refuge of swindlers," the United States. In hopes of securing some payment of his indebtedness he was put into insolvency, and his estate looked up, which turns out to be almost exclusively promissory notes, which he is reported to have paid away to a land owner in the State of Michigan for a farm. The question now will arise as to whom these notes really belong, or who has the right to collect them. Probably the court proceedings will give some light on the subject shortly, and we shall look with interest for the result.

•.* Maw & Fenwick, of Elora, merchant tailors, have gone into insolvency during the past month. For fifteen years or more they have done an apparently prosperous business, have been industrious and economical, and yet made a bad failure in a small way. The senior partner had some capital, owned the store and his own dwelling, worked longhours, and more people than the commercial agencies supposed the firm good for "two to five thousaid dollars." Amongst the neighbors, with