

in Montreal say: "Business with us has been moderately fair during the year now current."

At the Peterboro Foundry and Machine Shop of Mr. Wm. Hamilton, manufacturing has been found "in a healthy state throughout the year, and from appearances likely to continue."

From St. John, N.B., Mr. George Morrison, Jr., writes as follows with reference to the flour and provision trades, in which he is engaged: "I can cheerfully say that business has been very satisfactory in 1882, being very far ahead of last year. Margins have been fine, owing to close competition, yet margins in our business are governed more by good judgment in buying, as prices are almost continually changing. Any failures here, about all small ones, have been, I believe, the result of old troubles, in some cases in utter carelessness and want of economy."

Schu-man & Smith, storekeepers at the Acadian Iron Mines, N. S., admit having found the year's business "on the whole, extremely satisfactory. The Steel Co. of Canada have been continually extending their works, which has, of course led to the employment of more men, also to the opening of new stores, but we have managed to hold our own and increase our business considerably."

Mr. Thomas Borbridge, of Ottawa, writes stating that his business, that of clothing and dry goods, is prosperous.—Mr. A. Ross, dealer in dry goods at Kingston, says the same thing.—D. McDougall of Sault Ste Marie, states that his business for the year has "increased by one quarter over last, and he is now doing a trade of \$1400 per month."—This from Mr. W. M. Robinson, druggist, Wroxeter: "Have found business much better this season than last, but my business being that of drugs, the good seasons do not make so much difference with me. The general store keepers in the village seem to have done a much larger business than usual. There is little or no demand here among farmers for money this fall."—Mr. J. G. Anderson, grocer, Embro, finds that while business has been good and increasing, "collections are not satisfactory as I could wish, farmers holding back their grain on account of low prices."—Dickson Brothers, general dealers at Chater, Manitoba, "find business steadily increasing, and upon a firmer basis than formerly."—"I have found," writes Mr. F. S. Moule, a Portage la Prairie merchant "business altogether good for the year about closing, but look forward to the spring, (expecting a dull winter) with hope for good steady business without any boom."—At Carleton Place Mr. William McDiarmid has found "Business good. This year is far the best I ever had."—Mr. W. E. Hyde of Halifax informs us that he has found business fully up to the average, indeed rather better than usual. From the same city comes this testimony by a life assurance agent. "Business has been fair for the year, some parts of the Province have done particularly well, but we are infested with all sorts of cheap jacks in the shape of assessment Cos, which it is to be hoped will be rooted out before long by the Government."

#### BOOK NOTICES.

To become a good book-keeper is the ambition of many a young man and a commendable ambition it is. In order to acquire a thorough knowledge of the science of accounts, we would recommend a reliable commercial training school. This will save at least a year of weary work as an entry clerk. There are, however, hundreds of young men, occupying that position to day, and who cannot attend a business college; they are dependent on this calling as a means of livelihood. To those who are not permitted to take advantage of the opportunities offered by such a college, we would suggest as an important aid to the advancement in the office, some good work on the subject of accounts. The latest edition to this description of literature, is "The Practical Book-keeper" published by C. O'Dea of the British American Business College in this city. The author does not claim to present any new ideas in his little work, but the manner of arrangement, the explanation of entries, and copious references, are all quite admirable in their way. The book is simple, and progressive; pithy yet comprehensive. Mr. O'Dea's many years experience in a successful and popular school, is here presented in a practical, and accessible shape. The book is handsomely printed on fine paper, and makes a royal octavo volume of 175 pages. There are many country storekeepers who could peruse this treatise with much profit, while to book-keepers and clerks it will be found of especial value.

ST. JOHN BOARD OF TRADE.—We have already referred to the meeting of this board held last week and quoted a part of Mr. Daniel's remarks with respect to the Winter Port question. The report, which we find *in extenso* in the St. John papers refers to a number of matters of interest to New Brunswick and Nova Scotia merchants. Among these is the regularity of steam service between St. John, Campobello and Grand Manan, by the Nova S. S. Co., and weekly service, soon to be made semi-weekly between St. John and Minas Basin. Between St. John, Digby and Annapolis there are now four trips a week each way all the year round, instead of only two trips during winter. A paragraph in the report states, with reference to the effort to have the harbor put in commission, that although a bill was passed authorizing the Common Council to dispose of the city rights in the harbor, an injunction was afterwards granted to prevent the City Corporation from disposing of the said property and rights, and so the matter now remains *in statu quo*. S. S. Companies, it appears, object to the present state of the City wharf property, and "unless prompt attention be given and improvement made much loss may accrue to vessels lying thereat, and the city be mulcted in heavy damages." "The Garnishee Act has been revived, but there is a very serious want by our business men in the shape of some simple and inexpensive law by which the assets of insolvents could be promptly and fairly distributed among the creditors." A select committee of the Board is therefore suggested to deal with the subject. Attention is drawn to the marked improvement in shipbuilding, to the advantage possessed by New Brunswick builders over those of Maine, in the smaller cost of materials. West India schooners have been doing well, the supply sometimes not equalling the demand. The use of the Short Hand Reports in the Courts of the Province is recommended. Reference is also made to the recent loss of the S. S. "Cedar Grove" the pioneer steamer of the "New Brunswick Steamship Company," off Cape Canso. The election of officers for the coming year having ensued, Messrs. H. D. Troop, W. H. Thorne, John McMillan, T. W. Daniel and W. W. Turnbull were nominated for President, and after several ballots Mr. Troop was declared elected. The election for Vice-President resulted in the choice of Mr. W. H. Thorne. The Council chosen are:—Wm. Peters, R. Cruikshank, Chas. Masters, T. W. Daniel, Hon. T. R. Jones, G. O. Bent, Jas. A. Harding, Geo. Robertson, S. Holly, and S. S. Hall. The Board of Arbitrators for last year, consisting of Messrs. Wm. Peters, S. S. Hall, J. A. Harding, Andre Cushing, W. W. Turnbull, and R. Cruikshank, were re-elected and a suggestion finds place in the report that members might make use of its function in many cases where they now go to law, especially those of a purely commercial character; a suggestion which should commend itself without any argument. The meeting then adjourned until Monday next.

—The liabilities of the failed shoe manufacturing firm of Aird & St. Jean of Montreal, referred to last week, amount to \$11,000, with assets showing a slight deficiency. It is probable Mr. Aird will be given an opportunity to buy the estate.

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