

T. FULLER & Co., commission dealers in Belleville have assigned in trust to B. Noble.

THE rate of taxation in the city of Brantford for the current year is fifteen mills in the dollar. In Paris Ont. it is ten mills.

A SURVEY of the lower portions of the Maskinonge River is being made by Government Surveyors with the view of ascertaining whether the rendering of the river navigable at low water be feasible.

THE preliminary or location survey of the line of the St. John Sorel R. R. between St. John and Chambly has been commenced, and it is presumed that the building of the road will now be proceeded with.

At the port of Chatham, Ont. the amount received for the fiscal year ending June, 1881. from customs' duties was \$22,244.90 which in 1882 increased to \$27,164.27, being an annual augmentation of 22 per cent.

T. J. GUNN, an Ottawa grocer, has been in trouble and is unable to pay his rent. Two of his principal creditors have settled his past-due rent, amounting to some \$1,200, and have taken an assignment of all his assets as security. General creditors will likely fare poorly.

At a meeting of shareholders of the Canadian Building Society, held last week in Montreal it was decided to put it into liquidation. Messrs. C. Melancon, Jacques Grenier and Joel Leduc were appointed liquidators at a salary of \$500 each.

THE Yarmouth Woollen Co., capital \$80,000, employs 50 hands in the manufacture of "home-spuns" and their product is sold through D. Morrice & Co. of Montreal and Toronto. Their building is 40 by 100 feet, four stories high, and with fourteen looms, 6 cards and 4 spinners it produces about 350 yards per day.

W. H. BUTLER & SON, leather dealers, of Ottawa and Richmond, whose stoppage we recently noted, have arranged to pay in full with six, twelve and eighteen months' time, furnishing security. Selby Lee, of Ottawa, mentioned last week, is also effecting a settlement at the rate of fifty cents on the dollar, payable in three, six and nine months, the majority of creditors having already signed the deed.

A TRAVELLER over the western peninsula of Nova Scotia observed a full rigged ship ready to launch at Beliveau, another of 1,700 tons at Grossecocquis and a third being built at Church point, all by the Lovitts, besides one at Little Brook by Burrill & Co. At Tusket, J. A. Hatfield has a 2000 tonner on the stocks, while Potter & Co. are building a brigantine at "The Wedge".

THE Burrill-Johnston Iron Company of Yarmouth employs 90 hands turns out a great variety of work. In addition to steam pumps and rotary engines they are making kilns for the Moncton Sugar Refinery, mill machinery, gold mining machinery for the Cranberry Head Co. a steam yacht with steel boiler for Messrs Miller on the Miramichi and a tug boat for Charlottetown parties.

THE Halifax Rancho Company has established its ranch at the Kootanie Valley in the far North West, with Mr. C. E. Harris, of Halifax, N. S., as manager, who has arrived out with a herd of thorough-bred stallions and mares. Mr. James Chipman, who started before Mr. Harris, went through the American territory to purchase cattle and horses for the rancho, and is now on his way thither with a thousand cattle and sixty mares.

APPLICATION is being made to the Lieutenant-Governor of Manitoba in Council for a charter incorporating the "Winnipeg Spring Water Company" for the purpose of supplying the city of Winnipeg and other places in the Province of Manitoba with pure spring water: John S.

Dennis, jr., Winnipeg; David Glass, Q. C., of Winnipeg; F. A. Fitzgerald, J. W. Vaughan, and Chester Glass, of this city. The amount of capital stock is to be \$500,000. Shares \$100 each.

J. M. PORTELANC & Co., dry goods, Montreal, have failed, and have assigned to Messrs. J. Grenier and P. P. Martin, in trust for creditors. They owe about \$8,000, and stock is being taken preparatory to a meeting of creditors. Mr. Portelance has only recently got his discharge from a failure of 1878, and the feeling is not favourable to granting him a settlement. Unless he can furnish undoubted security for a fair offer the estate will be wound up.

It is reported that the arrangement now in train for the continuation of the Farnham Beet Sugar Factory, will provide for the running of the works upon the refining of ordinary raw sugar during the time they are not employed in working up the beet crop. The large amount of valuable machinery would otherwise be idle during more than half the year, as three or four months in the fall and winter generally constitutes a working season for a beet sugar factory.

A TRIP to Manitoba, or a summer's outing on the prairies of our North West, is in these days considered "the thing" for such as can afford the time and money or for those whose business connections give the trip a double interest. A party of Hamilton gentlemen, Messrs. James Turner, Hon. Donald McInnes, Richard Fuller and Robert Evans have gone on an extended trip per horse and waggon westward from Brandon, or the end of the rail. Mr. Turner's objective point will be Fort Edmonton to visit his son, the remainder going, we understand, to Battleford, accompanied part-way by some gentlemen interested in the Portage & Westbourne R. R.

THERE is some expectation of a general strike among the boot and shoe operatives at Montreal, already the "lasters" in several factories have demanded an increase, and as there are indications that the trouble might extend to other departments, the manufacturers have met and formed an association for their mutual protection and benefit. It is proposed to bring all matters in dispute with regard to wages &c, before the association, and a committee composed of Messrs. E. F. Ames, Chas. Cassils, J. Popham, J. Fogarty, G. T. Slater, M. C. Mullarky, G. Boivin and J. McCready, has been appointed to draft rules and bye-laws.

FOR a county of which it was said years ago that all the desirable timber was out, (that is, oak and heavy sticks), Essex is shipping a remarkable quantity and variety of woods. Mr. T. A. Ouillette continues to send out ash, buttonwood, basswood and elm, to fill various contracts from Buffalo to Virginia. Railway-ties are being shipped from Kingsville to Buffalo; lumber from Leamington to Detroit. The fact is, we are only beginning to learn the uses to which the despoised firewoods of 20 years ago may be put; and to dispose of hickory to steamboats for \$2 per cord, or ash at \$1 per cord now-a-days, as was done in 1850 to 1860, a man would be considered as "green" as the wood he sells. We learn from the Amherstburg Echo that 25 tons of "bent stuff, made by Heard & Co., i.e., shafts, felloes and other wooden parts of vehicles, were last week shipped by propeller eastward, destined for Montreal, Quebec and Halifax; while buggy spokes are going by the car-load to Sandusky, from Higgins Bros. of McGregor in the same county.

AN Illinois subscriber who sells groceries, in a letter to the St. Louis Grocer, gives the following incident of the evils of the credit system: A railway employee owed him \$53.20, which he had repeatedly asked for, without success. The

man was discharged by that railway and went to work on another. From this he was discharged and for the same reason, viz: that he was in debt and constantly dunned, and we presume threatened with garnishees. He was employed by a third railway near St. Louis, whose manager vowed he would fight garnishments. Our grocery friend dunned the man yet again, and finally garnishees his wages. The following was the result to the grocer:

Paid clerk's fee on entering suit.....	\$ 2 00
Paid company for answering suit.....	5 00
Paid costs of the case.....	7 00
Paid lawyer's fee.....	15 00
He had but \$42.38 coming to him, making a shortage of.....	10 83

Making the cost of the suit.....\$39 83

Which subtracted from \$53.20, leaves a grand balance of \$13.37—that is if my figures don't lie—and not saying anything about the interest for four years, making a total loss of about eighty per cent, all because the patron was extravagant, did not live within his income (which was good), not paying the grocer, who in turn could not pay his grocer, and so on.

"A HIGH TONED building," was the remark of a journalist when he read, in the description penned by another journalist, the following with respect to a building in Portland, purchased and lately refitted by the Union Mutual Life Company of Maine: "The color is a gray, shot through with a dark olive tint, the windows and cornices painted a light, and the iron pillars that support the lower story, a dark chocolate." The building is, we are assured by the Portland Press, the finest and most artistic edifice east of Boston. The management of the company kindly invited its District Managers from the United States and Canada, some 60 in number, to be present at the opening a week or two ago, Mr. G. B. Holland, the well-known representative of the company in this city being of the number; and treated them to the hospitalities characteristic of the New England coast. The building, handsome as it is, is not an extravagant one, for we learn from the Argus:—Before the improvements were made the building stood in the company's assets at \$50,000. Improvements will cost about \$55,000 more. The rentable portion of the building will be about \$4,300 per annum. Assuming the building to stand at \$105,000, it will be equal 4 per cent. on the investment, an amount that the law of the State requires the company to earn on the average of its assets. So that on this basis the rent of the company's portion will be only the expenses of maintaining the building.

HUGH ROSS, formerly of the firm of Ross & Conley, has been doing a dry goods trade at retail in Port Hope ever since 1870. The firm dissolved in 1872, Ross continuing. He has fallen behind in payments of late, and finding he can no longer go on, has assigned in trust to a Toronto house. The liabilities are stated at \$24,000.

THEXTON BROTHERS, who began a hardware business in Lindsay, say three years ago, had a capital of some \$1,600. It was not very long, however, before they gave a chattel mortgage to their father for nearly the amount of their capital. They cannot pay in full, and are offering their creditors 50 cents in the dollar.

THE career, in the retail dry goods business, of Mr. James Robertson, of Hamilton, suffers some interruption. Owing a large sum to a Glasgow house, he was sued by them and judgment obtained. He now offers to settle with other creditors for fifty cents in the dollar, owing some \$28,000 in all, and we understand that his stock amounts to about \$20,000. We have not learned whether creditors take kindly to the offer.