

went to work to find out to what use the candied glucose could be put. In the first place it was found that the glucose sirup, if mixed with low-grade black molasses, made an excellent golden sirup, which, while not so sweet as refined Cuba sirup, was as good in appearance, and sold as well. As glucose sirup could be produced for half the cost of sugar sirup, the saving effected by mixing the two was enormous. In the next place, if glucose sirup was allowed to candy and harden, it was found that it could be ground up and mixed with low grade dark-brown sugars, the mixture having the appearance and qualities of refined light-brown sugar, with the exception that it was not so sweet as refined sugar. From small beginnings the business of the Buffalo company grew to importance. The glucose could be produced from corn at the rate of thirty pounds of glucose, worth three and a half cents a pound, from one bushel of corn, besides which the refuse from each bushel of corn brought six cents when sold as stock food. One of the witnesses in the suit mentioned in the beginning of this article testified that he mixed from 12 to 20 per centum of glucose with his cane sugar, selling the mixture at a good profit under the name of "new process sugars." He sold more than 200 barrels a day of this sugar.

Upon referring to several Wall street sugar merchants it was found that while the use of glucose in vast quantities was admitted, the mixers, as they are called to distinguish them from sugar refiners, are not anxious to have much light thrown upon the business. The refiners are not mixers. They sell sugar only just as the Buffalo company sell glucose only. The mixers buy of both and mix to suit themselves. Several firms do this sort of business exclusively, calling the product "new process sugars." The searcher after knowledge was referred to a certain Mr. A. as a gentleman known to be engaged in mixing sugars. Mr. A. said that he had heard a great deal of late about mixing glucose in sugar, but that he knew nothing about it himself. If the reporter would go across the street to Mr. B. he would find out all about it, for Mr. B.'s business consisted of mixing glucose with cane sugar. Mr. B. had also heard a good deal about the glucose adulteration, but could not himself say how much of it was done, or by whom. But if the reporter went across the street to Mr. A. he would find out all about it, for that was Mr. A.'s business. The result of the investigation was to the effect that about 12 per cent of the sugar sold in Wall street was

glucose or grape sugar. As the value of the sugar refined in New York and Brooklyn is about \$60,000,000 a year, it follows that about \$7,000,000 worth of glucose must be bought and sold every year by Wall street sugar and sirup merchants. One firm whose business is selling sirups admitted that glucose sirup was used in their business, and contended that it was a legitimate use of nature's products, the mixed sirups being better liked by his customers than the pure sirup, which was too sweet to be pleasant.

Having been told that glucose in sugar had a bad effect upon the health of the consumer, and that therefore it was worse than a mere assault upon the pocket, the "chief" sought out an expert on the Board of Health, who scouted the notion that glucose in sugar was unhealthy. "We eat glucose with every mouthful we take; every bit of starchy food we take turns into glucose. There is glucose in every fruit. Because saccharine particles are found in diabetes, people jump to the conclusion that it is glucose. Again, they hear that sulphuric acid is used in making glucose, and they are horrified. They might as well be afraid of getting some of the iron off the hoe with which their potatoes are dug up as to be afraid of the sulphuric acid used in making glucose. I do not believe that sugar-refiners sell or export glucose. I have analyzed samples of sugar sent to me by Government officers who suspected certain exporters of defrauding the Government in the following manner: When raw sugar is imported it pays a duty, and if it is not sold here, but only refined and exported again, a part of the duty on that sugar is refunded. But the Government did not wish to return money on exported glucose, which, of course, had paid no import duty. I analyzed many samples by means of a device invented by Dr. Ricketts, of the Columbia College School of Mines, and myself, and found no trace of fraud. So long as the mixers only put one part of glucose to five parts of sugar there need be no trouble. When they get to mixing one part of sugar to five parts of glucose, it may be time for some one to protest."

BRITISH AMERICA ASSURANCE CO.

A statement appears in the *N.Y. Ins. Times*, which is not calculated to benefit this company. There are times for the employment of capital and not for its undue distribution in the form of dividends, and we suppose the directors of the British America to be too shrewd as business men to lower the standard of their company, now that its agencies are es-

tablished throughout the United States, while it occupies the position of being one of the favorite companies in Canada, and, by exchange, as well as directly, obtains business in Europe.

As Mr. Ball's resignation does not take effect until June, there is plenty of time for friendly discussion of any difference which may exist between him and the directors, and for such an arrangement to be made among them as will be mutually agreeable for the continuance of the connection. If a separation is to take place, we would recommend a re distribution of offices, giving the General Manager the Foreign Fire business, the Secretary the Canadian Fire business, and a separate officer the whole of the Marine business of the Company. Each of such officers would have exercise for all his powers, and an unavoidable absence or discontinuance of any one of them would not materially disturb the Company's business.

It is whispered in insurance circles to-day that Mr. Ball's services will be immediately available elsewhere; that a prominent and influential eastern shareholder has been working off his stock as rapidly as convenient; and that a combination of powers is being formed for the purpose of feeding with Canadian business an English company whose operations in this country have hitherto been chiefly confined to the Maritime Provinces.

THE WHOLESALE DRY GOODS TRADE IN MONTREAL.

There is no department of business which during the late period of depression suffered more than the dry goods trade, and for the reason, apart from its having been greatly overdone in all the great centres, that there is none among the leading mercantile branches in which for a time an enforced economy can more easily be practised. The housewife's best dress is turned to make it last another season, the old dresses are made over for the children, the economical sewing and darning needles are brought into requisition, while the lord of the household will buy of the luckily fashionable "ulster" and compel it to cover a multitude of unmentionable and disagreeable facts. The dry goods trade of Canada has passed through a terrible ordeal: many firms have been compelled to succumb, a few have had narrow escapes, while all more or less have had to face numerous losses. The changes wrought in this branch of business in the last four years are partly seen by a comparison of the names of those in business to-day in the six chief trade