

should be done every evening, and before it is forgotten; all these entries are transferred to a ledger to the proper accounts. The work is very simple and easy, and there are farmer's girls who keep all their father's accounts in the most accurate manner.

No LESS than a dozen general store keepers in the Dominion are in various difficulties during the past week. Mr. John Embree, Allanford, is attached. James Fenacy, of Leamington, has left in a hurry, his son-in-law took possession and began to sell goods at any price; the estate has been attached. A. W. Watson, of Markdale, left for Colorado a week or two ago, presumably with some money. L. A. Bertrand, at Isle Verte, H. J. Brown, of Windsor Mills, Que., and Dugal & Amyot, furs, Quebec city, have assigned. Chas. C. Gilliland, of Rossway, is attached. Twenty-six attachments are noted and ten assignments, among the latter is that of Jos. Henning, of Preston, who owes about \$2,000, principally in Hamilton. Chas. F. Abbott, saddler, Watford, offers 20c. in the \$. W. A. Short, jeweller, Iroquois; Isabella Allan, fancy goods, Harriston, and Wm. Margach, trader, Lindsay, are attached. In this city, Scott & Co., contractors, have met their creditors; Wm. McBean, builder, offers 20 cents in the \$. In Montreal, Jas. Holiday, cooper, and J. A. I. Craig, furniture, are attached.

THE NOTION is wide-spread that "any-body can keep store"—at least it was, before these later years of failure. Similarly, it appears to many an easy thing to travel and sell goods. Even some intelligent business men (who have never tried it) think a commercial traveller's life an easy, jolly, simple sort of occupation, which requires no special qualification. Some such notion must have possessed the writer of the following letter to a new wholesale house in Hamilton. In respect to spelling and handwriting, the order-book of this man, if he ever should get employment "on the road," would be a sight to see:

Meaford Jan 20th 1880.

Mr C. & Co gentlemen i see in monday globe for a man to travel for a ready made Clothing business i think i would suit you i am a tailor by trade wich did not agree with my helth i thought i would wright to see if the plase is stil Vacant please let me no at once strictley temperate Charictor undesputable direct to meafard County of greey ont.

THE Montreal Cotton Company, whose mill is at Valleyfield held its annual meeting at Montreal, when the following gentlemen were chosen directors for the ensuing year:—Sir Hugh Allan, (President), Messrs. A. F. Gault, (Vice-President), M. H. Gault, Jacques Grenier, Hon. J. R. Thibaudeau, Charles Garth and E. K. Greene, and Messrs. T. G. Starke and S. Barlow who reside in England. It is understood that a profitable business was done during the past year, and six per cent. dividend declared, which was an agreeable novelty.

THE annual meeting of the Canada Cotton Manufacturing Co., whose mills are at Cornwall, was held Feby. 3rd. The Directors' report was adopted and the following Directors elected:—

Messrs. Ed. McKay, (President) D. McInnes, (Vice President and Managing Director) Geo. Stephen, Gilbert Scott, W. M. Ramsay, E. Kevin, and John Turnbull.

At the annual meeting of the Quebec Fire Assurance Co. Messrs. J. G. Clapham, Vital Tetu, Edwin Jones, H. Scott, Wm. Walker, H. Bolduc and W. Withall were elected directors. The statement of the company's affairs presented is stated to have been of a very favourable nature.

FIRE RECORD.

ONTARIO FIRES.—Brantford, 12.—J. Owens house burned, no insurance.—Toronto 21st.—J. Newton's confectionery damaged \$850, fully insured.—Dunville, 22nd.—Burrows & Griner's machine shop, and Schofield Bros., cabinet shop burned. Loss in all \$4,000, insured in Canada F. & Marine \$1000.—Mitchell, 23rd.—Dorman's woollen mill destroyed with machinery, supposed cause, a match in the wool-picker; loss \$7,000, insurance \$3,000.—Port Elgin 22nd.—Allan Barbour's dwelling burned with contents, loss \$2,000; also weaving shop and contents \$1,000. Insurance in Mercantile for \$1,400.—London, 21st.—The barn of E. Pritchard burned with contents, loss about \$1000. Prescott 22nd.—The dry house of the S. L. & O. R. R. took fire, but was put out before much damaged.—Ottawa 29.—Rev. Canon Jones' sheds burned, loss \$500.—Amherstburg 30th.—Dunbar's drilling dredge used for deepening the channel of Detroit river, was burned and machinery badly damaged.—Victoria 30th.—E. B. Doble's store and stock consumed, loss probably \$1200.—Kingston 29th.—A vacant frame house owned by Judge Price was destroyed.—Anglin's millinery stock slightly damaged.—Lloydtown 29th.—Peter Shank's barn and contents consumed, partly insured.—Peterboro' 29th.—John Shanahan's barn in Ennismore, burned down; insured in Sovereign \$200 on building and \$300 on contents.—Delhi, 29th.—The Methodist church burned, loss \$3,000, insured 1,100 in Union; Wm. J. Ward's tin shop, residence and stable, loss \$12,00 insured in Waterloo Mutual \$300; Bryant's stable, keeper of American hotel burned, loss covered by insurance.—Listowel, Feb. 1st.—Thomas Edmondston's dwelling burned, contents mostly saved, loss covered by insurance. Peterboro Feb. 4.—A fire broke out in the Dixon block in the dry goods store of W. W. Farley & Co., and extended to S. A. Oliver's boot and shoe store, James Best's dry goods, and Henry Best's hardware store where the loss will be \$10,000, insured in Lancashire \$4,000 Farley's loss of \$2,500 is covered by the Citizens; Oliver's stock damaged slightly. The buildings were insured in Royal \$6,000, Canada Fire and Marine \$3,000.

OTHER PROVINCES.—Yarmouth, N. S., Jan. 22nd.—Henry Delaney's house near here, burned; cause, ashes in barrel; not insured.—Fredericton, 30th.—T. Jones' house, damaged by fire. Insured in Queen for \$800.—St. John, Feb. 2nd.—Mullin Bros., brick building gutted; insured in Lancashire \$6,000, Northern \$6,000, Queen, \$2,000; stock insured in Imperial \$5,000 and Lancashire \$3,000. Sharkey & Sons, who had \$6,000 insurance in Liverpool, London & Globe and \$6,000 in Northern, saved near all their clothing stock; J. Keeman, boots and shoes, H. Crawford, barber, insured in Canada Fire \$825; Dan Dias, saloon, insured in Western \$1,500.—Quebec, Feb. 1st.—Three small tenements on Champlain St. gutted, owned by Mr. Burns, Sr., who loses \$1,200.—Montreal, Feb. 4th.—Smardon's shoe factory took fire and damaged stock to the extent of \$12,000; insured in Guardian \$5,000, Western \$4,500, North British \$3,000.

TO SHIPPERS.

THE CREDIT VALLEY RAILWAY CO'Y

Are now prepared to give

Prompt Despatch to Goods

from any warehouse in the City to the following Stations on their line:—

Lambton,	Drumbo,	Sligo,
Cooksville,	Blandford,	Church's Falls.
Streetsville,	Innerkip,	Alton,
Milton,	Wodstock,	Orangeville,
Campbellville,	Beachville,	Erin,
Schaw,	Ingersoll,	Hillsburg,
Galt,	Meadowville,	Garafraxa,
Ayr,	Brampton,	Fergus,
Wolverton,	Cheltenham,	Elora,

Office of the Company—CONSOLIDATED BANK BUILDINGS, WELLINGTON ST.

G. LAIDLAW
President.

JAMES ROSS,
Superintendent

The Leading Wholesale Trade of Toronto.

Bryce, McMurrich & Co

TO HAND THIS WEEK.

New Pompadour Dress Goods.

Low Priced Costume Cloth.

Three Cases Haberdashery.

34 Yonge Street,

TORONTO.

GGG GBB SSS MM MM II TTTH H H
G G BBB BBB SSS M M M M II T H H H
G GG B B B SSS M M M M II T H H H
GGG BBB



H H E E E N N D D D E E E R R R S S S O O N N N
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H H E E N N D D E E R R R S S S O O N N N
H H E E E N N D D D E E E R R R S S S O O N N N

ARE OPENING

New Spring Goods

EVERY DAY

NOW.