

MR. ALEXANDER GIBSON is building a three story brick hotel opposite his cotton factory at Marysville, N.B.

THE wholesale men's furnishings stock of Fisher & Fisher has been sold to Hyslop, Cornell & Co., at 50 per cent. on the selling price.

MESSERS. EDWARDS & MACRAE of Cookshire, Que., are fitting up a roller mill which will grind 50 barrels of Manitoba wheat per day, for Quebec and lower ports use.

A DRUGGIST at St. George, W. W. Howell, has been in business seven or eight years, and although he did a nice trade he does not appear to have made much money. He, too, has assigned.

THE Bank of Spain refuses, it is said, to open accounts to declared bankrupts, to persons without recognized property, and to those declared insolvent by judicial sentence, unless legally reinstated.

A MEETING of the creditors of Mr. Vaughan, brick maker, was held in London on Tuesday, when an offer of 25 cents on the dollar was accepted. Mr. Vaughan will probably continue the business.

A CONVICT says he was sent to prison for being dishonest, and yet he is compelled every day to cut out pieces of pasteboard, which are put between the soles of the cheap shoes made there, and passed off on the innocent public as leather.

JAMES BAXTER, W. H. Olive, J. E. Elliott, T. P. Butler, Thomas Pringle and W. J. McLean, of Montreal, and J. H. Culip, of Massachusetts, will apply to be incorporated as the Retort Gas Burner company, capital \$99,000; headquarters Montreal.

FLETCHER and Letitia Beaumont, carrying on a small general grocery business as Beaumont & Co., at Stratford, have assigned. Liabilities, \$700; assets, \$450. They hoped to build up a business by selling at a very low profit. They did not build up a living thereby, however.

THE London Crockery Ware Manufacturing Co., which began business in London about a year ago is reported already in trouble, and after a consultation with creditors, an extension of time has been granted. A short supply of working capital appears the cause of their difficulty.

THE annual meeting of stockholders in the Buotouche and Moncton railway was held last week. A. E. Killam, managing director, submitted his report, which was accepted. The old board was re-elected, excepting P. A. Landry, who resigned. A. Renaud was elected in his place.

It is scarcely more than a year ago that Lindsay Bros., who kept general stocks at Shelburne and Stayner, failed, with liabilities of \$21,000. Their assets were, at that time, about a third less than this sum, and they compromised at forty cents on the dollar. Since then they do not appear to have met with better success and we hear they have again assigned.

SPEAKING of finding one's profit in farming by carefulness in looking after "odds and ends," the *American Cultivator* says: "This is, after all, the secret of success in nearly every kind of business as well as farming. Doing things by wholesale seems very fine, but in most cases it is counteracted by innumerable losses in the smaller details." The "every kind of business" here spoken of includes keeping a grocery. Watch out for the "odds and ends."

THE programme issued by the management of the Dominion and Industrial Fair at Toronto, has the following sensible advice to visitors. "If you want to see the Exhibition in comfort, come the first week (6th to 10th September). If you want to see it with a crowd, come the second (12th to 16th September)."

IN warning its readers against cloth peddlers who are tra-elling through the country just now, the *Bowmanville News* says: "Local dealers can fill all orders for cloth without your buying shoddy from travellers. Have no dealings with them." By all means stick to your local merchants who give you honest value for your money.

THE following item from the *Herald* would lead one to believe that the people of North Bay quench their burning buildings with a stream from a beer pump: "In the abstract of the township accounts for 1886, published in the *Times* of July 26th, we notice two items: viz., beer at fire \$11, and beer at fire, \$19."

THE offer by the city of a discount of five per cent., had the effect, on Monday, of bringing into the Montreal civic treasury \$94,818 for water rates, which makes a total of about \$388,000 taken within the last few days, or over half the revenue collected at the department last year. The receipts are \$15,000 more than the collections up to this time last year, says the *Gazette*.

THE largest steamboat in the world is to be built for the Fall River Line. She will be called the "Puritan." She will be 404 feet long at the water. The staterooms will number 355. All modern improvements are supplied, including feathering paddles, and the largest compound beam engine in existence. The steamer will cost \$1,500,000, and will be finished in May, 1889.

SHIPMENTS of potatoes to points west of Bangor have been made over the New Brunswick railway in the last eight years, as follows:—

Crop of 1879.....	428,671 bushels.
" 1880.....	592,736 "
" 1881.....	419,705 "
" 1882.....	700,430 "
" 1883.....	381,245 "
" 1884.....	540,434 "
" 1885.....	619,141 "
" 1886.....	945,435 "

THE firm of Mitchell & Firby are dealers in men's furnishings at St. Thomas. The former began business about three years ago. Having but little capital he appears to have made no progress. About six months ago he induced Firby to invest, it is stated, about \$1,500. This sum, it seems, has been largely absorbed by a London creditor who held a chattel mortgage, and as the business was not profitable the firm has deemed it best to assign. Mr. Firby's experience will probably have taught him that retail shop-keeping is not all it was cracked-up to be.

WE acknowledge the receipt of a copy of The Kindergarten Drawing Course, authorized by the Ontario Minister of Education, and published by Selby & Co., Toronto. The purpose of this course of drawing books is "that by means of these books children shall find pleasure in inventive drawing; that it may cultivate their sense of the beautiful and guide them, later on, in their artistic pursuits." Frederick Froebel's plan is adopted by providing a book ruled in squares, and the scheme of the publishers proceeds upon the view that "children are fonder of drawing than of writing; and therefore they will succeed sooner in giving expression to their ideas by drawing."

SEAMEN were very scarce in St. John, N.B. last week, and indeed for a number of weeks. The *Globe* of that city declares that the owners of the bark "Hypatia" were obliged to send to the United States for men to man the vessel. The reason assigned for the scarcity is the low wages offered in the early spring, when the rates were only \$14 per month and \$20 for the run to U. K. or continent. Seamen go to American ports, where higher rates prevailed.

THE Essex Centre *Liberal* tells how one J. L. Huffman, formerly taught school at Cottam, and afterwards started a store in the same burg. "He was a nice sort of fellow, and was generally well liked. He ain't so well liked now. A few weeks ago he failed, and his creditors are not satisfied that he did all an honest man should have done to try to pay his debts. The stock was not by any means sufficient to pay claims and many creditors are left to mourn."

THE quantities and value of the goods exported to the United States, from Sherbrooke, for the three months ended 30th June last, make a goodly list. The principal items were, exclusive of copper ore from Capelton, as follows, and the total is given at foot:

	QUANTITY.	VALUE.
Asbestos.....	467 tons,	\$32,300
Bark, Hemlock....	2,612 cords,	12,426
Gum, Spruce.....	4,679 lbs.	2,414
Horses.....	239	21,792
Lime.....	29,775 bus.,	5,424
Lumber, sawn....		80,279
Logs.....	346½	2,008
Telegraph poles..	3,203	2,006
Ties, R. R.....	73,355	11,031
Wood Pulp.....	661,000 lbs,	17,755
Miscellaneous....		11,757

Total..... \$247,594

A SWINDLING operation, which ought not to have succeeded for a moment had the bank officials been vigilant, was carried out in Montreal on Tuesday. In the forenoon a young man presented at La Banque Jacques Cartier a cheque of a respectable firm, C. O. Beauchemin & Fils, for, apparently, \$25,000. It had been a genuine cheque of that firm for \$25, dated August 15th, and as such was accepted by La Banque du Peuple, but had been raised by Chas. Page, book-keeper for the firm named, and he then asked Duclos to get it cashed at the bank first mentioned, which was done and the proceeds, in large bills, handed to Page, who "made tracks" for the States the same day. The alteration was clumsily done, the three noughts and the word "thousands" (*sic*) being written in different colored ink from the remainder of the cheque, and yet neither the foolish Duclos nor the easy-going teller of La Banque Jacques Cartier examined it closely enough to detect what was palpably enough a forgery. By noon, detectives were scampering to the Vermont border, near which, before dark, Page was arrested and brought back to Montreal. He had hidden, under ground in a field, some \$24,000, and the remainder was found upon his person. We have not often read of cheekier attempt at fraud, nor does one often hear of a more simple-minded people than Duclos and the bank teller.

—Dogskins are being imported into Chicago as a substitute for kangaroo leather, which, the *Shoe and Leather Reporter* tells us, has so much advanced in price recently. These skins are prepared by a peculiar process in France, and have attracted attention by their full, plump appearance and fine mellow finish. They are quoted at about 30@35c. per foot, or \$2@2.50 per skin. Every dog has its skin as well as its day, and it will be a sad time for the friend of man when its skin is considered more valuable than its day.