

At a meeting of the creditors of Messrs. Tiffin Bros., Montreal, held the other day, an offer of 33½ cents was submitted, but declined by the creditors, and the estate will be offered for public competition.

THE announcement is made of the dissolution of the firm of Sam. Osborne & Co., passenger agents in this city. Frank J. Roberts leaves the firm, which is continued by Mr. Sam. Osborne under the former style.

ACCORDING to the San Francisco Post, no fewer than 1,127 buildings have been erected in that city during the past year, at a cost of nearly \$7,000,000. It is the largest showing for any year in the history of the city.

Two milliners in Winnipeg, Miss Menzies and Mrs. O'Leary, are in difficulties. The Sheriff has seized the stock of the former and the latter has assigned. The stock of Bishop & Shelton, in the same city, has been sold for 42c. on the dollar. They were dealers in furniture.

A CHARTER is about to be applied for by the Three Rivers Shipping Company, who propose engaging in the shipping of cattle, hay, wood and other produce. Capital stock to be \$25,000, with the privilege of increasing it to \$50,000 if desired.

AN old-time hardware merchant of Quebec, J. L. Martineau, who failed a short time ago and got a settlement, is again in trouble and has assigned to Ed. Begin. He owes \$14,000 on the old composition, and about \$5,000 of new indebtedness. It is probable the estate will be wound up.

WE note the advent of a new wholesale grocery firm in Montreal. Mr. Fred. R. Hughes, for many years connected with Messrs. Kirk, Lockerby & Co., and Messrs. Douglas, Kirk & Co., has entered into partnership with Mr. John L. Caverhill, and the new firm will shortly open out.

MR. ROBERT MCCREADY, a well-known manufacturer of boots and shoes in Montreal, died in that city last week, of inflammation of the lungs. Among his pall bearers were several gentlemen prominent in the trade, Mr. James Cooper among them, who went from Toronto to be present at the funeral.

It is said, on the authority of Mr. F. H. Brydges, who has lately returned from a trip to England in the interests of the Manitoba and North-Western Railway, that the directors of that road have given instructions to Gen. Supt. Baker to let contracts at once for all bridge timber and ties for the 50 miles west of Minnedosa, part of which is already graded.

In a recent address, the present Minister of Education for Ontario used the following language: "I look upon commercial colleges as an admirable part of our system—the work which they do cannot be done in our Public Schools, and could not be well done in our High Schools—in fact, it could not be well done anywhere but in such an institution as this," referring to the British America.

AN Ottawa grocer, Oscar McDonnell by name, finds himself with a deficiency of assets, and offers creditors 25 cents in the dollar cash. He owes about \$9,000, and has assets nominally amounting to \$4,000.—P. Garon, also of Ottawa, and a store and tin dealer by occupation, has left the city, and the sheriff has attached the establishment, or what is left of it, as the most of the assets have apparently been removed.

At London, Customs duties collected during last month were \$19,869, a decrease of \$20,715 from those of December, 1883. The unusual decrease is explained as being chiefly owing to the large quantities of printed cottons entered at

the port in December, 1883, in anticipation of the increase of duty on prints from 20 to 27½ per cent, which came into force at the beginning of last year.

THE failure and assignment of Thomas Phillips, junr., wholesale hardware, Montreal, is announced, with liabilities, direct and indirect, of from \$60,000 to \$70,000 as reported. It is not yet known how the estate will turn out. The business was formerly carried on by Elliott, Phillips & Co., and before that by Elliott, Sawtell & Co., none of which firms apparently met with any large measure of success.

ON the corner of Maitland street and Yonge in this city are the Western Canada Coffee, Spice and Mustard Steam Mills, Mr. George Pears, proprietor, who after having retired from the business for a number of years has resumed it at the above address. The premises are roomy and complete, the proprietor understands his business thoroughly, and the reputation of his goods is very satisfactory amongst the trade.

THE J. C. Kemp & Co. failure, at Montreal, looks worse than ever, and it is hard to comprehend how a youth such as Kemp, barely of age, could so impose not only on country friends for endorsements, but also upon shrewd city wholesalers, to so great an extent as he did. The stock, amounting to about \$6,000, has been sold at 50 cents on the dollar, while the liabilities foot up to about \$40,000.

THE Standard Bank has taken possession of its new banking office in the handsome building which it has erected on the corner of Wellington and Jordan streets in this city. We shall take another opportunity of describing the structure more at length, and will only at present remark the roomy and convenient quarters for the staff, the tasteful woodwork and fittings, and the admirable arrangement of the vaults and safes, which appear to be as strong as ingenuity and steel can make them.

THE N. Y. Shipping List says that "The simple making and selling of men's clothing is the greatest local industry in New York city. It employs nearly double as many people as any other single occupation, not taking into account the workmen who manufacture and finish the cloth. Inside the city limits about 800 establishments are devoted to the business, with an aggregate capital of nearly \$25,000,000, employing 40,000 operatives and paying out \$15,000,000 a year in wages. Coats and trousers made in New York are worn by workmen in every State and Territory in the Union."

A. W. LEITCH, a leading Quebec dry goods merchant, has assigned to Mr. R. Brodie, and a meeting of creditors will be held on the 14th inst. Liabilities are stated at about \$22,000, with assets apparent of about similar figures. Mr. Leitch was formerly of the firm Fyfe, Wright & Leitch, which concern did one of the leading uptown retail businesses for a number of years.—J. O. Bouchard, who has kept a general store for the last three years at Bolton, Que., has made an assignment. He began on very small means, and for some time past it has been apparent that it was hard work for him to get along.

As an example of the enormous demand for toboggans, a gentleman engaged in the Indian curiosities trade in Montreal states that he has sold 1,400 toboggans so far this winter, whereas he never in any previous year sold more than 1,000 in the whole season, and other dealers also report an unusually large demand. Toboggan slides are being built at various American cities, where people may "slide down hill" even if they have no natural hill to slide down. Ogdensburg has one, Saratoga is getting one,

Mr. Erastus Wiman sets the fashion on Staten Island. At the January Carnival in Montreal is the place to see tobogganing in perfection. There are six slides in the city and six more just outside it.

WE observe that a change has been made in the well-known J. H. Stone Manufacturing Company, of Hamilton. Mr. J. H. Stone has retired and the business is being continued in all its branches under the new name of the Burn & Robinson Manufacturing Co., and Mr. W. S. Burn, long the secretary of the old concern, is henceforward to direct the business. Their goods, such as stamped and spun ware, lamps, bird-cages, etc., have been familiar to the visitors to the Exhibition here and elsewhere for years, and are likely to maintain their good repute.

WATCH faces and clock-faces will have to be changed before long, to have twenty-four hours instead of twelve marked on them, for Greenwich University, we are told, has adopted the twenty-four hour method of computing mean time. McGill University follows suit, and hereafter their daily weather reports of regular meteorological observations will appear as taken at 15, 19 and 23 hours respectively, instead of three, seven and eleven as formerly. This method begins at 0 hours and runs on to 23h., 59m., 59s., like the astronomical day, except that the new system considers midnight as 0 hours, whereas the astronomical day commences at noon.

IN THE busy block bounded by Church, Scott, Front streets and the Esplanade, Mr. Alexander Jardine has fitted up attractive premises for a wholesale trade in teas, sugars and coffees, but his specialty will be the manufacturing of spices, flavoring extracts and baking powder. Mr. Jardine has secured machinery for grinding and roasting coffee, and in the case of coffee, as with baking powder or any other goods which he places upon the market, his intention is to have his trade mark "Pure Gold" placed upon nothing but the best and most undoubted quality and value. His experience, first as a retail and later as a wholesale grocer of the firm Sloan, Jardine & Mason, has given him ample opportunity for a thorough knowledge of the requirements of the trade.

A REPORTER dropped into a large retail establishment the other day, says the Michigan Tradesman, last month. "You have a great rush of business," remarked the reporter. "Yes," replied the proprietor; "partly because it is our busy season, but mainly on account of advertising." "How can you tell whether advertising pays?" "I can tell whether advertising pays by stopping it. I've tried it. Trade drops; the tide of purchasers flows some other way." "Suppose you should give up advertising?" "I should save a big pile of money, but I should lose a bigger pile. You must keep the boilers heated if you want steam. If you bank your fires too long, it takes time to start up. Advertising is the steam which keeps business moving. P've studied the matter."

SENATOR MUIRHEAD, of New Brunswick, died at Chatham, Miramichi, on the 29th ult. in his 66th year. Born in Pictou—his father being a merchant and shipbuilder who came from Dumfriesshire in 1817—the deceased was educated and married at Miramichi. With practical ideas and plenty of energy, Wm. Muirhead made his mark in northern New Brunswick as a merchant, a mill-owner, a shipper, and a ship-builder, and in his later years became interested in various manufacturing and other interests elsewhere. In 1867 he was called to the Legislative Council of New Brunswick, a position he retained until called to the Senate of the Dominion in 1873.