

have occasioned their stoppage. Messrs. Buckley & Co., of Birmingham, England, have issued a writ for \$52,000; but their total claim amounts to \$70,000. A meeting of creditors was held on the 8th instant, but was adjourned without transacting business of importance; the liabilities are estimated at about \$200,000 or \$250,000, owing principally in Europe. The assets are nominally in excess of the debts; but it is difficult to put a realizable value upon them.

THE U. S. Commissioner of Internal Revenue has instructed his clerks in directing official letters hereafter invariably to use "esq.," and requiring them to use the formula "I have the honour to be, very respectfully, your obedient servant," instead of "respectfully." This will hardly suit the American taste, and we think it odd that a mean could not have been found between the curtness of the one and the cumbrous formality of the other form of closing correspondence.

THE annual meeting of the Tontine Savings Association was held some days ago in London, the President, Mr. John Brown, City Chamberlain, in the chair. The Secretary-Treasurer, Mr. John F. Mahon, read the annual report, indicating that the company was prospering. A dividend of 8½ per cent. was paid stock holders during the past year. Officers were elected as follows: President—Mr. John Brown. Vice-President—Mr. James Egan. Inspector—Mr. F. A. D'Espard. Secy.-Treasurer—Mr. John F. Mahon. Directors—Messrs. W. R. Meredith, S. Crawford, P. Cook, C. S. Hammond, James Magee, W. R. Vining, A. C. Stone and R. Reid.

Mr. J. A. Pinard, dry goods merchant of Ottawa, who has been doing a large and seemingly a flourishing business, has been put into insolvency by his principal Montreal creditors. His statement shows liabilities of \$27,604.69, and taking stock at cost, admits a deficiency of only \$2,000. But the assets will no doubt bear a material pruning. He made an offer of fifty cents in the dollar, which creditors would not entertain, and will likely wind him up.

At the instance of the Bank of Toronto a writ of attachment has been issued against Messrs. I. L. Bangs & Co., Roofers, Montreal. Some grave charges are laid at their door, and they are believed to have left the city. They have been in business a number of years, and had built up quite a trade. Their liabilities are placed at from \$10,000 to \$15,000.—W. H. Monsell, grocer, on Radegonde Street, Montreal, has been attached. It will be remembered that some three years ago this same individual was found guilty of fraudulently branding liquors, and fined \$500. He owes about \$2,500.

We note twenty-four attachments among Canadian traders since our last, and five assignments, but amongst all these, only five of the sufferers are general storekeepers. Six have sold out or given up business, and of those thus relieved two are general dealers. Three have changed their places of business to other towns. In this city, Messrs. Henderson & Co., millinery, and Angus Cameron, dry goods, have been

attached, Bourgoin & Co., lumber, Montreal, C. & G. Brooks, Sherbrooke, Frank Jones, contractor, St. John, J. M. Murphy, shoes, Halifax, have likewise been served with writs in insolvency. M. Foley, grocer, of Alberton, P. E. I. asks an extension, J. Crooks, grocer, Hamilton, and J. S. McLeod, crockery, Windsor, each offer a 50 per cent. composition.

THE general Annual Meeting of the shareholders of the Lake Simcoe Junction Railway Company was held at the office of the Company, Church St., Toronto, on the 17th ult., when the following directors were elected for the ensuing year: Colonel Tisdale, R. T. Livingston, David Morrison, Wm. R. Bell, John H. Beaty, R. L. Denison, J. G. Denison, A. F. Campbell and J. N. Blake. At a subsequent meeting of the Board, Mr. J. N. Blake was re-elected President, and Colonel Tisdale Vice-President of the Company.

ON 30th ult., three brigantines were loading oats in Summerside, P.E.I., for European ports, which were purchased at 34 cents per bushel. All kinds of farm produce is cheaper at that point than in former seasons, with a slack demand.

AFTER an excited meeting of the Kingston City Council, the rate of taxation was struck at 16 mills. Complaint was made that the valuation of property in the city was too low, and the taxes consequently needlessly high. The incoming Council will have to face a deficit of \$12,000.

AMONG the recent Government appointments, we notice that of Mr. Robert H. Gray, of this city, to be official assignee for the County of York; Mr. L. Lavigne, of Stamford, to a like position in the County of Arthabaska; Mr. Geo. Leboutillier, of Gaspé, to be Inland Revenue Collector for Gaspé County; Mr. A. N. Charland, of St. John's, Que., to be Judge of Peace Sessions and Police Magistrate, Mr. Brehaut, whom he succeeds in the latter capacity, being made joint clerk of Crown and Peace for the District.

RAILWAY RECEIPTS.

	Week ending	Total earnings.	Like period 1877.	Increase or decrease
G. T. R.	Oct. 5	\$19,165	\$223,086	\$28,921 D.
G. W. R.	" 4	102,448	122,119	20,071 D.
N. R. R.	Sept. 22	14,252	17,394	3,141 D.
I. C. R.	Sept. 22	16,726	119,546	1,583 I.
Midland	" 21	6,833	7,700	867 D.
T. G. & B.	" 28	10,657	8,887	1,800 I.
I. & N.	" 28	7,510	5,716	1,794 I.
W. P. & L.				

CLAPPERTON'S SEWING COTTON

Extra Quality, Six Cord,
ALL NUMBERS,
For Hand and Machine Sewing.

RETAIL TRADE SUPPLIED BY

Hird, Fyfe, Ross & Co.,

Sole Agents for the Dominion,
TORONTO.

The Leading Wholesale Trade of Toronto.

GGG G BBB SSS MM MM II TT TH H
G G B B S S M M M I T H H H
G G B B S S M M M I T H H H
GGG BBB SSS MM MM II TT TH H

&&
&&
&&
&&

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

still buy for cash and sell less than
current prices.

G. B. S. has just returned from New York and Philadelphia, where he has bought lots of jobs.

LAMB'S
ROYAL CANADIAN BLACKING.
Nos. 1, 2, 3, 5 and 5.
PUT UP IN 4 GROSS CASES.

LAMB'S CANADIAN BLACKING,
Nos. 1, 2, and 3,
PUT UP IN ONE GROSS CASES.

Lamb's Blacking has 40 years' reputation.
PETER R. LAMB & CO.,
MANUFACTURER, TORONTO.

WM. B. HAMILTON
MANUFACTURER & WHOLESALE DEALER

BOOTS & SHOES,
AND AGENT FOR
BERLIN FELT BOOT CO.
15 & 17 FRONT STREET EAST,
TORONTO, ONT.

JUST RECEIVED!
Finest New Season Teas,
1878-9.

JOS. F. EBY & CO.,
WHOLESALE TEA MERCHANTS.
11 Front Street East,
TORONTO, ON

Choice New Season Teas,
1878-9.

Boxes choice Kaisow Congou (strong, fine flavoured liquor), 1878-9.
Half chests first crop Ningchow Congou (strong, fine quality), 1878-9.
Half chests very choice first crop Japan.
Half chests choice Gunpowder.
Half chests No. 1 Moyune Young Hyson.
Ch. sts As am Pekoe (strong, fine, pungent liquor).
Boxes Assam Pekoe Souchong (really choice Indian Tea).
Half chest, first crop fine season Assam Oolong.
We offer at low prices to our family trade and the public an immense assortment choice new season Indian and China Teas, expressly imported for our trade.
Orders Solicited and Samples Mailed FREE

JAS. SHIELDS & CO.