The firm of Joseph Belair & Co., manufacturers of boots and shoes, of Montreal, has been voted a bonus of \$10,000 by the municipality of Upton, and will move their factory to that place.

We understand that John Burns, jr., has sold out his hardware and furnace business in Parkdale to Messrs. Hawke & Emes, both formerly in Drayton, Ont., who are said to have a good connection with the business.

In sending an agent to China and Japan to purchase their season's teas, the firm of G. F. and J. Galt, of Winnipeg, showed a grasp of the situation. Mr. Galt spent four months in China, becoming acquainted with the commercial customs of the country. Mr. R. Martin, manager for the firm in Vancouver, returned by the "Batavia" from the east, where he made this season's purchases for both the Winnipeg and Vancouver houses. He visited Yokohama, Kobe, Nagasaki and Shanghai, and reports the tea crop this year fair in quantity and excellent in quality.

THE Vancouver collector of Customs forwards a statement of the business of that port for the fiscal year ended with June 30th. There is an increase in imports but not in exports. The imports for the year at that port were \$696,170 in value, and the exports \$485,735. The revenue collections, adds the report, were increased to \$210,000. This must

Leadin Wholesale Trade of Toronto.

BRYCE, McMurrich & Co.

WHOLESALE

Dry Goods Merchants, 61 BAY ST., TORONTO.

Stock Well Assorted in all Departments.

Travellers constantly on the road, and all Orders given Careful Attention.

Bryce, McMurrich & Co.

S. F. McKinnon & Co.

IMPORTERS OF

Millinery Goods,
Fancy Dry Goods,
Mantles, Silks, etc.

Cor. Wellington and Jordan Sts.

35 Milk Street, . . . London England.

mean not only the Customs duties but the Inland Revenue as well. The number of foreign vessels entered at the port was 319, an increase of 37 over the previous year; coasting vessels, 1,049, an increase of over two hundred.

ONE likes to hear occasionally of such "strikes" as the following, which is on the authority of the St. Stephen, N.B., Courier: The Newfoundland pyrites mine has been sold to an English and American syndicate for \$300,000, the sum asked. Mr. McNichol owned one-half of this mine, James Murchie & Sons one-quarter, and Mr. Fred Andrews one-quarter, all St. Stephen parties. Mr. McNichol, after paying all of his portion of responsibilities, will have the handsome balance of \$125,000. It was a risky venture at first on the part of these gentlemen, but they have reaped a rich reward.

Messes. Rice Lewis & Son, Limited, have sent us a copy of their catalogue for 1890. A book of 284 pages, it is an illustrated price list of general hardware, iron and steel, mechanics tools, mill and foundry supplies. In typographical appearance it is admirable, a novel feature being the name of the firm on every page in faint tint, resembling a watermark. As frontispieces there are views of the handsome new warehouse on King and Victoria streets in photo-lithographing. The volume appears to be a complete reference book of the trade, every line being treated; and the illustrations must be five or six hundred in number. The information it contains, not as to prices alone, but as to strength of materials, efficiency of shafting, etc., must be very valuable to founders and hardware dealers; indeed, we are told that there are enquiries for the book from Newfoundland to British Columbia. Time and a great deal of labor are needed to compile such a catalogue as this, and the work has in this case been done with care and

In Napanee, Freeman & Livingston, tailors and general dealers in bankrupt stock, are in difficulties, and have assigned with liabilities of \$2,250, and assets of \$1,840, which shows on

Leading Wholesale Trade of Torouso,

WYLD, GRASETT & DARLING,

Our Stock is being continually renewed with NOVELTIES, and ALL DEPARTMENTS will be efficiently maintained during the season.

TRAVELLERS' and LETTER ORDERS receive prompt attention.

WYLD, GRASETT & DARLING,

Dry Goods & Woollen Merchants,

MANCHESTER AND HUDDERSFIELD, ENG.

how small a scale of business two partners can profess to live. Livingston went to Napanee from Brockville, where he had failed badly, paying only 10 per cent.——It is now about a dozen years since Mr. Culverhouse. of Thorold, began business as a jeweller, and through the failure of a Hamilton concern he became involved, when he put the business into the name of his wife. She also compromised at 50 per cent. in March, 1889, and assignee S. E. Townsend now has charge of her affairs for a second time.--Another jeweller in trouble is R. Wright, of Chesley, who has assigned to M. A. Halliday.——E. Tisdale, formerly of the firm of Cooper & Tisdale, sold out at Beaverton, and came to Toronto, where he lost some money. In 1888 he again opened general store in Beaverton, and now has assigned to R. G. Hector. -S. Woods has been for some time tailoring in Collingwood in a small way; makes an assignment.—Mary E. McQuoid removed her millinery shop from Picton, where she had been for eight years, to Consecon in the same county. She has had to assign in spite of honest effort to succeed.

ANSWERS TO ENQUIRERS.

C. J., Kingston, asks to be informed about the Straits Settlement—"where and what is it?" The Straits Settlement is a British crown colony in the East Indies. It includes Singapore, Penang, Malacoa, the Cocos Islands and Christmas Island. The trade of the settlement is represented by very large figures, but it is largely a transit trade. Its outward trade is a very rich one, for it exports India rubber, gutta percha, tin, sugar, maize, rice, tapioca, sago, buffalo hides and horns, rattans, gambia, gums, coffee, dyestuffs and tobacco. Strange to say, this settlement uses the silver dollar of Spain, Mexico, Peru, and Bolivia, issued from Her Majesty's mint at Hong Kong; the American trade dollar and the Japanese dollar or yen.

Leading Wholesale Trade of Toronto.

CHARLES COCKSHUTT & CO.,

IMPORTERS OF

WOOLLENS

- AND -

Clothiers' Trimmings.

57 FRONT ST. WEST, TORONTO.

TRIAL BALANCE BOOK, With Recapitulation Sheet.

SCALE OF PRICES.

For	500	Names,	-		٠_		-		_	\$1.75	Each
66	1,000	44		-		-		-		2.25	66
**	1,500	44	-		-		-		-	2.75	44
66	2,000	**		-		-		-		3.75	46
44	3,000	44	-		•		-		-	4.50	•

PUBLISHED BY

THE BARBER & ELLIS COMPANY,

48, 45, 47 & 49 Bay Street, TOBONTO,--ONT.