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LETTER ORDERS from the trade will receive careful attention.

The action about being instituted against the Bank of St. John, Que., to annul its charter, for alleged non-compliance with the conditions, by which at least 40 per cent. of the half million capital shall be paid up before beginning business, is claimed by the bank to be groundless.

Mr. Lucius C. Benton, hardware merchant of St. Thomas, Ont., has called a meeting of creditors. Mr. Benton has been in business for some years, but is understood to have been carrying too heavy a stock in proportion to his capital. He is said to be trying to form a joint stock Co'y to carry on the business in future.

An action has been entered in the Court here to annul a deed executed by Mr. W. J. Pope, of Charlemagne referred to in our last issue. The plaintiffs, Messrs. A. Racine & Co., wholesale dry goods merchants, this city, allege that Mr. Pope, after becoming insolvent, transferred the whole of his property as security to his largest creditors—the Exchange Bank, and Messrs. Brossard, Chaput & Co., provision merchants,—and it is this deed which the other creditors ask to be set aside. The united claims of the protesting creditors amount to about \$20,000. A seizure has already been placed on his property—to the value of about \$50,000. It is thought that the assets are not less than \$75,000, while the liabilities are estimated at \$40,000.

Mr. Joseph Tiffin, sen., one of our oldest and most successful wholesale merchants, died yesterday at his residence in this city at the age of 68. The deceased gentleman was a native of Montreal and was engaged in the East and West India and Lower Ports trade until his retirement from business some years ago when he was succeeded by his two sons,

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who seem to inherit besides his great wealth all the ability which characterized the deceased gentleman in the hey-day of his career. Mr. Joseph Tiffin, jun., is now sole partner in the business. Mr. Tiffin, sen., served as a volunteer in 1837, and was made alderman of the city in 1835. He was a director in the City Bank in its days of prosperity, and was always liberal in his endowments to the charitable institutions of the city. Mr. Thomas Tiffin who died in this city about a year ago, was a half brother of the deceased. The family and connections have our deepest sympathy in their bereavement.

A MEETING of the creditors of Martel & Chatel, dealers in dry goods, etc., West Farnham, Que., was held yesterday at the office of Messrs. Thibaudeau Bros. & Co., this city. A statement submitted shows total liabilities of \$19,196, of which \$600 is hypothecary and \$275 privileged, the balance being unsecured. The assets amount to \$16,137, consisting of stock \$8322; book debts good \$645; doubtful \$1,099; bad \$5,672; and real estate \$1,000. An offer was made of 20c. in the dollar, cash, which was not accepted, and the meeting adjourned till Monday next to take the matter into consideration. Two months ago they claimed a surplus of \$3,000, but this was a

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C. J. BRYDGES,

Land Commissioner.

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rough guess on the part of one of the partners; the statement it will be seen now shows a deficiency of over \$3,000, which if added to the bad and doubtful book debts, shows the estate to be worth about 50c in the dollar. They began business some 8 years ago, and appear to have been unconsciously falling behind all through. Martel appears to be an honest, well-meaning man; while Chatel is a tolerable salesman and nothing more. It is probable that the whole affair will be closed up by private sale or under the hammer.

JOHN SHAW, a watchmaker and jeweller, formerly of Woodbridge and Mount Forest Ont., but who removed to Orangeville some years since, is for the second time in difficulty. Owing to a chronic infirmity, Mr. Shaw has for some years been unable to work at his trade, and has gradually drifted into selling sewing machines, organs and pianos. He compromised