H. L. BORDEN, of Pugwash, N.S., is served with a writ of attachment by Mrs. Annie Mc Dowell—his sister-in-law.

C. W. REEVES & Co., grocers, of Halifax, have been served with a writ of attachment; a meeting of creditors is called for 30th inst.

GEO. A. MISNER, plaining mills proprietor, of Dartmouth, N. S., has been served with a writ of attachment at suit of Theakston & Angivin, a meeting of creditors is called for 20th inst.

WE regret to notice the death of Mr. Glover, senior partner of Glover, Fry & Co., the prominent retail dry goods house of Quebec, which lately occurred at London, England.

WRITS of attachment have been issued against Arthur Baylis, grocer, J. B. Emond, bowli g alley proprietor, and F. A. Chagnon, trader, Montreal, Sam Corneil, painter, Quebec, and Louis Foisy, general dealer, Arthabaska Station, Quebec.

SPRING wheat grown at Fort McLeod, Northwest Territory is being exhibited at the Montreal Corn Exchange by Messrs. A. W. Ogilvie & Co., and is very favorably reported upon.

JOHN RAINEY, boot and shoe dealer in Oshawa, has vanished from that place with his stock, leaving behind him empty boxes and show cases for his enquiring creditors. His failure in 1876 was considered somewhat disreputable.

A GENERAL store keeper in Midland, Mr. A. D. Myers, arrived in that place from Atherly about a year ago, and has been cutting prices, in many instances selling at or below cost prices, this did not succeed in bringing bim custom and he is now attached by Messrs. Wyld, Brock & Darling.

The stock and fixtures of the Insolvent estate of Thompson & Buckley, grocers, Montreal, were sold by the Assignee to Messrs. L. G. St. Jean & Co., for 67½c. on the dollar, cash.

A RETURN lately laid before Parliament shows the quantities and value of grain imported in bond at each part in Canada, from the 15th of March to the 30th of December, last year, as follow: Barley, 880 bushels, value \$1,080: rye, 770 bushels, \$462; Indian corn, 446.832 bushels, \$2,126.316; oats, 139.011 bushels, \$37,653; wheat, 7,069,759 bushels, value \$7,-415,553.

MR. WM. BANNERMAN, in the lumber trade at Renfrew, has failed, after being in business over twelve years. Some six years ago, he retired from the firm of Barnet, Bannerman & Mackay, with about \$80,000. Leaving the firm appears to have been a mistake, as the old firm have succeeded well. The Merchants' bank now controls the property.

In the Superior court at Montreal, Judge Mc-Kay, in the suit of Brewis vs Stewart, which was a case brought by the owners of the S.S. "Nettlesworth" against the S.S. "Lake of Champlain" to recover £800 stg., for services rendered the latter in towing her into Gaspe harbour, where she lay disabled in a gale off Anticosti, has given judgment in favour of the plaintiffs for the full amount.

A Paisley store keeper, Mr. L. H. Spriggings about two years ago purchased the business of Mr. Porteous in that village, who opened a private bank. But he was not long in trade until he discovered that his stock was entirely out of proportion to his capital which was very small. Since that time he has been struggling under difficulties, and is now attached with liabilities of \$7,000, of which \$2,500 is still due on the original purchase.

IN 1878 Halifax N. S., imported 3,730,000 lbs of sugar from the West Indies. Last year the importations from those islands were 20,744,000 lbs valued at \$603,000. The sugar refining enterprise appears to be succeeding. A further call of 12½ per cent. has been made on the shareholders of the Halifax refinery, payable on the 15th April.

THE live stock report of Mr. C. H. Chandler, of Montreal, shows that animals to the value of \$2,681,000 had been shipped to Britain last year. With the exception of 1,400 sheep and 74 mules the whole were of Canadian growth. The amount expended for supplies was \$124,100.

We have a letter from Charlottetown, P.E.I., complaining bitterly about the condition of trade on the Island The writer says that in an experience of over a quarter of a century, he never knew so many persons seeking employment, and "the feeling is general that this Province made a bad bargain when it entered the Confederation. People are asking what about the fishery award? and the speeches of Hon. Members from this Province are but a feeble echo of the feeling on this matter among their constituents."

It is reported that an effort is being made to put the Windsor Hotel in Montreal, into insolvency. Some persons are apparently anxious to profit even though the public should suffer. The syndicate are evidently solvent, and the only vulnerable point is that interest has not yet been paid on the second mortgage bonds held by its members, and consequently it is said that the efforts of the parties referred to have been directed towards securing some of these bonds, and thereon attempting to issue a writ.

MR. ROBT. DALBY, for many years a dealer in leather and brushes in Elora, and did an active business, was supposed to be worth considerable money at one time. He has failen into difficulty, however, and his affairs are now placed in insolvency. Mr. J. W. Anderson, spinning wheel manufacturer, in the same village, had little or no capital but has been backed by Dalby, and, in consequence, is also involved.

The quantity of coal mined by the Intercolonial Mining Co., N.S., exceeded that of 1878 by 28,610 tons, the total quantity raised being 92,733 tons for the year 1879. The annual meeting of the Company was held in Montral a few days ago when Mr. Geo. A. Drummond was re-elected President, and Mr. H. A. Budden Vice President. The directors chosen to serve during the year were Messrs. Geo. A. Drummond, H. A. Budden, Peter Redpath, Gilbert Scott, D. L. Macdougall, Jas. 1 urnett, R. Simms, R. Anderson, and J. P. Cleghorn.

Messas. J. & W. Sutherland, dry goods dealers in Belleville, some years ago dissolved partnership, and John went to Montreal. After four years unsatisfactory business experience in the wholesale trade in that city he returned to Belleville, and it appears purchased the business of his brother, who had failed during the interim and compromised with his creditors at 121 per cent, on his liabilities. William then went into the lumber trade and John continued the dry goods. The latter is now attached by Messrs. James Johnston & Co., with liabilities of about \$12,000 and nominal assets of \$8,000. Considering all these changes, both brothers seemed to have a fair share of the good things that are obtainable even by successful business

A HANDSOME new bridge of two spans has been built over the river at Bobcaygeon. The foundations are of substantial stone work, and the superstructure of wrought iron, erected by the Toronto Bridge Co. It has been admired and tested, and accepted; but now comes the question, how is it to be paid for? A committee of seven gentlemen, chosen to look after its erection, from Victoria and Peterborough Counties, sat long and heavily on the subject, but could not agree. It now appears that Judge Dean of Lindsay, and Mr. J. Carnegie, of Peterborough, are appointed arbitrators to decide how much each County shall pay towards the structure.

Among business changes in the cities we notice the dissolution of Messrs. Lord. Magor and Munn, one of the prominent export houses of Montreal. Mr. John Magor withdraws, and together with his brother, Mr. Frank Magor, has organized a new firm to be known as Magor Bros., & Co., which is to be a general commission and export business. Messrs. Clinton E. Brush & Bro., who have been established in this city for some time as dealers in small wares and trimmings, have opened an office in Montreal, as a further convenience for themselves and their customers. The wholesale shoe house of Messrs. John Garrett & Co., Hamilton, has dissolved, Mr. Orr retiring. Messrs. Petley & Co. have gone largely into the carpet jobbing, in addition to their other business here.

As the trade of the country grows, and the demand for its manufactures increases, new houses come forward to take part in whatever increased business the growth may afford. We observe that a new firm of boot and shoe manufactures has just been established in Hamilton, in premises next to those of Messrs. Jno. Garrett & Co., which house the new firm's partners have just left. The firm of Orr, Harvey & Co., who are beginning business consiets, we understand, of Mr. John A. Orr, who for fifteen years had been well known in connection with J. G & Co. in various capacities from junior clerk to partner. and of Mr. Wm. C. Harvey, lately traveller and head salesman for the same firm. The senior of the new firm is popular in Ontario and has a good name for business energy and success.