J M. Humphreys & Co., a boot and shoe jobbing concern of St. John, N.B., have announced their suspension, and are preparing a statement of their affairs to lay before their creditors, who are mainly Quebec manufacturers, it is said.

CONTRACTS have been this week made for the wood and coal for use in the city buildings, at the following prices: Grate coal, \$5.15 per ton; small hard, \$5.38; soft coal, \$4.15. For hardwood the price was \$4.49 per cord, and for pine \$2.75.

A FIRM of jewellers in Sherbrooke, L. Dupuy & Co., are reported in trouble, and under seizure for rent. A pretty liberal settlement will be necessary to enable them to continue in business, as liabilities are stated at about \$2,500, with assets barely reaching beyond \$1.000

Angus Curry, a general trader at East Bay, Nova Scotia, has assigned, after trying to arrange a compromise at 20 cents on the dollar. His liabilities are only \$1,400.—E. T. Carbonell, a publisher at Arichat, in the same district, has also assigned.—A confectioner of Woodstock, N.B., John Kerr by name, has assigned, with liabilities of \$900.

THE Brown Manufacturing Company at Belleville has, according to the Intelligencer, built during the present season twenty iron bridges, and now have two gangs out erecting bridges, besides which they have eight bridge contracts untouched. It is added that the company has now under way two steam boilers for Mr. Corby, and two steel tanks for Mr. Yeomans, 30 feet in length and 8 feet in diam-

We have received a circular and form of entry of the Royal Agricultural and Industrial Society of British Columbia, in which we are glad to find the signature (as secretary, we presume), of A. B. MacKenzie, formerly of Toronto. The exhibition of this society is to be held at New Westminster on the 26th to 29th days of September.

THE building permits issued in Toronto during August represented an expenditure of \$210,590, as compared with \$224,840 in August last year. Those for the year ended with August this year amounted to \$1,040,000, while the previous twelve months they were \$1,709,000. The new railway station, to cost \$170,000, is the largest item among recent permits.

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IT is considered by the St. John Sun, and not unnaturally, a strange thing that the farmers of New Brunswick are unable to supply the market with mutton, considering that the facilities of N.B. for sheep farming can hardly be surpassed. But the butchers are compelled to go outside of the province to purchase sheep to supply the demand. One, who last week brought nearly a car load from Prince Edward Island, said he brought over two or three car loads during every season.

THE members of the firm of Beland & Morrier, general dealers, in the mining village of Capelton, Que., have been asked to assign. Mr. Morrier had been previously unsuccessful as a merchant when alone, and the firm is of comparatively recent formation. The liabilities are approximated at \$5,000 direct, \$2,000 indirect, with nominal assets of \$7,500, which are largely depreciated through the closing down of the mines.—A small general dealer of Baie St. Paul, Que., named E. Tremblay, who has been sued several times of late, has assigned at the instance of a Quebec grocery house.

THE Toronto failure list contains nothing very startling this week, and it is smaller than usual.---When a firm gets financially embarrassed and refuses to make any offer of compromise whatever, the creditors generally step in and get as much as they can out of the assets themselves. This is what was done with Ferguson & Smith, tailors, who assigned to W. A. Campbell a few days ago. Their liabilities are estimated at \$2,400, and assets, \$1,600. The Darjeeling Tea Company has assigned to George Clarke. Mrs. Catherine M. Weir was the sole owner of this concern.

Has the tailoring business been cut down to a fine thing, too, that so many are dropping out in one way and another? Another has been added to the list in the person of Herman Abel, who has assigned to E. J. Henderson. For a while his business was carried on under the name of Abel & Vance, but last December Mr. Vance dropped out, and Mr. Abel has since been alone. It was only this month that he made a statement showing his stock as worth between \$1,500 and \$2,000; book debts, \$1,000 to \$1,200, and liabilities of \$1,000 to \$1,200. He didn't give the exact figures, however. John Burns assigned, and then bought back his carriage-making business from the assignee. It will nett his creditors about 80 cents on the dollar.

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