

THE dressmaker deals in figures rather than facts.—*Washington Star*. Fictitious figures very often.

A BOSTON dancing teacher has made an assignment. He should know how to meet reverses.—*Yonkers Statesman*.

THE Dartmouth rope works have been sold to the National Cordage Company of the United States, the figure being \$315,000.

"You might try one of our Rip Van Winkle rugs."

"What is there special about them?"

"They have an unusually long nap."—*Puck*.

ISAAC H. BAILEY, editor of the *Shoe and Leather Reporter*, puts no faith in the story printed in a Philadelphia paper and sent here, that an English syndicate is trying to buy the tanneries of this country and unite them in a trust.

WE gather from the *Lindsay Post* that the grain, lumber, and milling firm of Sadler, Dundas & Co., of that town, intend merging their business interests into a joint stock company, limited, capital \$150,000. The headquarters of the new company will be in Lindsay.

IN the Berlin, Ont., *News* market report the other day occurred these words: "There were as usual the many other things which are found on the market, and pervading everything was the odor of the Limburger cheese, sweet to the proboscis of many, but the very opposite to others."

By the way, we heard a lady in a Toronto street car say to her companion, the other day, "Oh, do you know, I read in a paper the other day that *chiffon* is the French for rag!" She had not been misinformed, but despite the inartistic effect of the translation, *chiffon* remains a very popular rag.

THE *Halifax Chronicle* says that Mr. J. H. Lombard, who has been in charge of the agency of the Bank of Nova Scotia at Yarmouth for over ten years, has been transferred to the Annapolis agency, and F. Kennedy of Annapolis has been given charge of the Yarmouth office.

THE paint businesses of Fergusson, [Alexander & Co. and the William Johnson Company, in Montreal, and of the A. G. Peuchen Company, in Toronto, will hereafter be carried on by the Canada Paint Company, limited, at the various factories of the concerns named. The managing director of the amalgamated companies is Mr. Robert Munro, long well-known as with Fergusson, Alexander & Co.

THE *Watertown Times* says: "A slick-tongued swindler is abroad among the farmers selling them 25 pound cans of coffee for a ridiculously small sum. When the farmer gets his can he finds instead of coffee he has some nicely browned navy beans with a little coffee essence poured over them."

ALEXIS BOUVIER, a general merchant of some fifteen years standing, at St. Barnabe, Que., has felt obliged to call his creditors together for the 5th of March.—John Cayne, general store, Portage du Fort, has compromised liabilities of \$3,700 at 50 cents on the dollar, payments spread over twelve months and secured.

IN Montreal, E. C. Mount & Co., plumbers, &c., are asking an extension.—"Le Syndicat Ouvrier," otherwise "The Workmen's Syndicate," dealing in cheap furniture, have assigned; liabilities \$1,500.—The dry goods stock of Fred. Shipton is offered for tender by the assignee, Mr. S. having failed with liabilities of \$6,545.

THE Montreal firm of R. H. Holland & Co., large wholesale dealers in fancy goods, have assigned on the demand of Mr. George Kemp, who is a creditor for some \$30,000 odd, and who has been appointed provisional guardian. A meeting of creditors has been called for March the 10th. Direct liabilities are \$148,000, indirect, \$10,000.

WHEN a carpet is taken up to be cleaned, the floor beneath it is generally very much covered with dust. This dust is very fine, and dry, and poisonous to the lungs. Before removing it sprinkle the floor with very dilute carbolic acid, to kill any poisonous germs that may be present, and to thoroughly disinfect the floor and render it sweet.

A QUEBEC shoemaker named Philippe Turcotte has assigned, and his creditors meet on the 10th of March. Mr. Turcotte's record in the past has been marked by an almost painful lack of success. He failed in 1886, when he settled at 75c. in the dollar, and again in Oct., 1890, when creditors accepted 35 per cent. of the amount of their claims.

A WELL known business man, referring to the success of his firm, said: "We attend to our own business and nothing else. You never hear of any of us being on the road nor out driving. We do not go to the theatre. We have no outside business—no ventures or speculations in oils, wild lands, patents, or stocks. What money we have, we put it in our house. We take care of our business as our business takes care of us. We keep abreast of the time."

THE receipts of duty at the Custom House in Montreal for the month of February, this year, amounted to \$581,983.26. The receipts during the corresponding month of 1891 were \$671,005.53. Receipts at the Inland Revenue office in that city for last month were \$178,927.92, as compared with \$142,520.39 for the same month in 1891, an increase of \$36,407.53.

J. M. DIONN, of St. Antoine de Tilly, is a young man whose estimate of his own ability has not been borne out by his business record. He began business only last fall, claiming then a cash capital of \$800, besides some property interests, and he has already had to assign. Lack of experience, with some proneness to indulgence in stimulants, hastened his downfall.

FROM the lower provinces comes word of the assignment of W. L. Temple, wholesale dealer in teas, Halifax. His preferred claims reach \$15,000.—E. C. Palmer, tailor, Dorchester, N.B., has failed with liabilities of \$2,400, half of which is preferred, and assets of \$1,200.—J. P. Lynch, commission agent, St. John, N. B., has assigned; so have Hy. Dunbrack, plumber, of the same place, with debts of \$3,000, and I. J. H. Williamson, grocer, St. Andrews, N. B., who offers 40c. on the dollar, cash.

THE dissolution of the firm of Springer, Mellon & Co., of Vancouver, B. C., is announced. Mr. B. Springer has withdrawn from the firm, though he will still retain a private office in the general office of the company, and Mr. A. Neville Smith has been admitted as a partner. The name of the new firm will be Mellon, Smith & Co. All the business connections of the old firm will be retained and business carried on in the same premises as fire, life and marine insurance agents, and commission merchants.

IN Manitoba we note that P. R. Andrews, a general dealer at St. Andrews, has failed. He has been a resident of the country for twenty-three years, and in 1884 was granted an extension.—The stock of W. J. Smale, dealer in shoes at Carberry, is to be sold by the assignee.—That of A. Rosen, general dealer, Deloraine, brought 58 cents on the dollar; and the assignee has received instruction to dispose of the hardware stock of D. Brown, Portage la Prairie.—Hood & Cooper, general merchants, Roland, have been granted an extension, and the stock of M. Hughes & Co., furniture, etc., Winnipeg, has been sold for 31 cents on the dollar.

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