Fredericton, N.B., are also insolvent. Joseph Yetman, of Halifax, N.S., a restaurantkeeper, has assigned for the general benefit. He was an endorser for McDougall & Son, who failed last March.

We learn that the maker of the Chatham Fanning Mill has made and sold 6,000 of those mills this year and 4,400 bagging attachments. This means twenty mills every working day during the year.

George Forest, doing a general business at St. Lin, Que., is reported as assigned, with an indebtedness reaching to somewhere about \$10,000. —At St. Laurent, back of Montreal, a coal and lumber dealer, by name Joseph Deguire, has failed.

Samuel Graham, of Halifax, N.S., formerly a sewing machine agent, who started a hat and men's furnishing store a little more than a year ago, is reported as assigned. His liabilities are mainly in the upper provinces, but the amount thereof is not yet ascertained.

A. F. MELANSON, a trader of considerable extent at Joggins Mines, N.S., has assigned, owing apparently \$20,000. He failed before in 1884, and though he has for some time had the reputation of being chronically slow pay, has apparently had no difficulty in getting all thereredit he wanted.

N. Caron, who began a stationery business at Quebec, just one year ago, has assigned on demand of his chief creditor, a Montreal concern. He was unsuccessful a few years ago in Fraserville, and had been subsequently in business a short time in Bio. Liabilities are about \$1,100.

D. DAGENAIS, JR., a dealer in shoes, trunks, etc., at Arnprior, Ont., has turned over his estate to a local Government official. He had been reported slow and unsatisfactory for some time past, but it is said there are some features in the case that would suggest enquiry.

To the number of about 200 the workpeeple of Messrs. J. & T. Bell, wholesale manufacturers of fine footwear in Montreal, were presented with their usual Christmas gifts, a fat turkey to each of the married men and a substantial cash donation to each single man and girl in the establishment. This pleasant custom, we are told, has been observed by the firm for years. The superintendent, the clerks and travellers also received presents. The firm is to be congratulated on so commendable a custom.

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G. W. TURNER, of Kingston, Ont., who succeeded T. Strange in the grocery business in June, '92, is reported as failed. He suffered damage to his stock by fire early in the month but was insured.— -Bowes & Co., dry goods men of Kingston, showed to a meeting of their oreditors last week liabilities of \$3,224, and assets nominally \$3.700. The insolvents made no offer, and the estate will be closed out.

In our issue of 15th inst. we did an injustice to a worthy citizen of London, which we much regret. We stated that the effects of William Slater, tailor, of that city, were sold out by his landlord. This was incorrect; we should have said Wm. Slater, baker, of London, to whom the paragraph in question applied The identity of name misled us.

-Carmen Sylva, Queen of Roumania, clearly appreciates the advantages of medical advice in certain contingencies, for in her little work entitled "Musings," she writes: "It is better to have a physician for a confessor than a priest. You tell the priest that you detest mankind. He answers, 'You are not a Christian.' The physician gives you a dose of rhubarb, and you love your fellow-being. You tell the priest that you are tired of living. He answers, 'Snicide is a crime.' The physician gives you a stimulant, and you immediately find life supportable."

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