TORONTO capitalists have made an offer of \$500,000 to Mr. Henry Hogan for the remainder of the Gale farm near Montreal, owned by him, consisting of 390 acres.

- " THE maid who married a Teller,
- Felt sure she had now the right feller.
- For while he had no title of foreign rank, The 'count' was correct in his national bank."

A MEETING of the creditors of H. Davis. general store, R dney, was held last week in Hamilton. A statement presented shows liabilities of \$4,131.73, and assets, \$2.677.38. Mr. Griffiths, of Hamilton, and W.A. Campbell, of Toronto, were appointed inspectors, with instructions to wind up the estate.

GROCER-Don't buy any more barrels of apples from that farmer. Clerk-Very well, sir. Why? Doesn't he put the large apples on the top and the little ones at the bottom ? Grocer-Yes, but he forgets to indicate which is the top, and that's three times I've opened the bottoms of barrels to show customers .-America.

HERE are words of encouragement for Canadian egg dealers. They were from Sir Charles Tupper, and addressed to Hon. Mr. Bowell at Ottawa, on the 14th :--- "Another consignment of Canadian eggs just delivered at Liverpool. A local firm of long experience in the business states that for size, quality, condition, style of packing, etc., this consignment is superior to any others ever placed on the Liverpool market. not even excepting the Irish product. The eggs have given great satisfaction to retail traders, and consignments of superior quality will probably bring higher prices in future. Dealers speak most hopefully of the prospects of trade.

On Tuesday last, the creditors of Messrs. R. M. Wanzer & Co. held a meeting at the Royal Hotel, Hamilton, when an endeavor was made to secure an extension of time for the firm. If this request was granted, Mr. Wanzer thought he would be able to sell out the sewing machine business to the Brosius Company and the electric light plant to a New York syndicate. He thinks that if time were allowed him to do so he could realise enough to pay 100 cents on the dollar and leave a surplus. A statement of assets and liabilities was put in, showing an apparent surplus of \$172,748.61, but of course this would undergo a very considerable shrinkage, it being largely composed of buildings, machinery, etc. The total assets amount to \$326,569.52 and liabilities \$153,820.91. The meeting was adjourned until next Thursday.

MR. GARNEAU, retail dry goods dealer of St. John street, assigned his estate in Quebec at the instance of P. Garneau, Sons and Co., wholesale merchants. Assets and liabilities re each about \$7.000.

THE principal creditors of David Maxwell & Co., St. Mary's, whose suspension we noted a week ago, have had several meetings at the Rossin House in this city this week, and it now looks probable that such arrangements will be made as to enable the firm to continue business.

HERE is an old rhyme, not unknown in country villages, says the Manchester Grocer's Review, which may perhaps contain a considerable germ of truth :--

Man to the plow, Wife to the cow, Boy to the mow, Girl to the sow, And your rents will be netted. Man tally-ho, Wife piano, Boy Greek and Latin,

Girl silk and satin,

And you'll soon be gazetted.

SHIPBUILDING is the latest enterprise projected in Vancouver. A company is being formed, and will ask incorporation next session, capital \$100,000, to build ships in that city. Victorians as well as Vancouverites are said to have subscribed liberally, and a property has been secured as a site for a ship. yard. So says the Times. It is intended to build vessels from the size of a small sloop to that of 1,000 tons. A new fleet of sealing schooners will be put on the ways, to be fitted up for the sealing business. About four will be started next spring, it is expected.

THE sudden departure from their usual haunts of Dayett & Flaine, wine merchants of Quebec, who carried on business under the style of La Societe d'Importation Francaise, has been the subject of conversation in the Ancient City for some days. The senior partner was a Frenchman and the latter a Belgian. They had been in business two or three years, and had a large wholesale place as well as a retail store up town. One of the city banks had advanced, it is stated, \$3,000 to the firm on warehouse receipts. Investigation showed that the bonded warehouse had been broken into and about \$1,600 worth of liquors removed, about \$600 worth of which has been recovered. Mr. Dayett was quite a society man, was a member of the Garrison Club, drove a pair of nice horses, and it is stated that he was shortly to have been married to a charming young lady in that city, the daughter of wealthy parents.

WE note the following business failures is the province of Nova Scotia : R. R. McDonald, general store, East Bay, C. B., assigned; J. A. Blakeney, general dealer, Jeddore, assigned, and Buchanan & McLean, grocers at North Sydney, are offering 50 cents on the dollar. The majority of the creditors have accepted.

A CORRESPONDENT writes us that: "A. E. Eastman came to Smith's Falls last March and bought out a grocery business; Mr. Eastman is already in the hands of the assignee, the result of his buying beyond his limited capital, and giving indiscriminate credits. His liabilities are about \$2,000. Point the moral if you like."

THEIR removal from Front street to Wellington street has been announced by Messr^{s.} Suckling & Co., trade auctioneers. The firm has secured the commodious premises, Nos. 62 and 64 Wellington street west, formerly occupied by Fisher & Sons. These premises are well lighted, roomy and attractive, and in a central quarter of the city.

MRS. CHARLOTTE PORTER, and Mary Lattimer, who are sisters, bought out the hat and cap business of one Calligan in this city last May. The store was managed by W. R. Porter, who did not understand this trade, and the purchase from Calligan having included the legacy of a business that was somewhat run down, it is not to be wondered at that the affairs of Porter & Co. are now in the hands of Messrs. Campbell & May.

HAVING accumulated considerable wealth while conducting a second-hand store, Moses Rosenburg, of this city, turned his attention to real property on which he built some fourteen houses. The marked depreciation in this line of late has no doubt hampered him and he has assigned, but not, it is said, before disposing of his real estate. The legality of this transaction creditors seem likely to dispute. His liabilities are set down at \$10,000, and present indications do not point to more than ten cents on the dollar in dividends.----The fact of their having both been school teachers, with the three R's at their fingers' ends, was no evidence that Simpson & Williams would succeed in trade. They may not have looked at it in this light, however, and having essayed to run a general store at Myrtle, took chances which were good, of making a failure of the attempt. They did not arrive at the zenith of their enterprise until a second store was at Raglan, which perhaps was the culminating stroke of two years in actual business. They have assigned to J. B. Boustead.



12 to 24 Bay Street, South, TORONTO,

618