AT Kingston, W. J. Arneil, a watchmaker and jeweller of three years' standing, has found it necessary to assign.

Wz learn that Mr. O. Bresse, of Quebec City, is building a large modern tannery in the village of Ste. Angele, at St. Sauveur.

THE Brandon *Times* says that the stove and tinware business lately occupied by R. C. Smith has been taken over by Lochead & Company.

MR. E. S. EDMONDSON runs a large bakery in Oshawa, with the large output of some 5,000 loaves weekly, which is distributed in Oshawa, Whitby and other places.

A LABGE evaporator has been built in Whitby by S. W. Lowell. He has used, in addition to other fruits, about 30,000 bushels of apples, besides making 10,000 gallons of cider. A good deal is shipped to Halifax, N.S.

G. LAMONTAGNE, a hotel-keeper at Charlesbourg, Que., has assigned with small liabilities, due in Quebec. — J. B. Carrier, of Labaie, a small general dealer, whose failure we noted last week, is offering 40 cents on the dollar.

A. F. HOLLAND, a Montreal hatter and furrier in a small way of business, has assigned on demand, with an indebtedness of \$3,195.—Louis Payette, a restaurant keeper of the same city, who has been almost continually in hot water with his creditors or the authorities, has been asked to assign.

THE clothing stock of James Hall at Owen Sound will be put up at anotion on the 28th inst.——On the same date the general stock of Stickles & McBride of Ridgetown will be sold.——To-day F. Caster & Co.'s stock of assorted merchandise at Port Stanley is advertised for sale.——The contents of the general store of R. J. Randall, at Bewdley, will be sold on Tuesday next. Also John Smillie's tailoring stock on the same day.

INCORPORATION hasbeen granted by the New York State authorities to the Municipal Telegraph Company; capital \$100,000; directors, Albany, Troy and New York people. Its route is to be from Albany to New York, Erie and Saratoga counties, and other cities and towns in New York State. Beyond the limits of this State the line will be operated from Albany to the principal cities and towns in New Jersey, to Chicago, to Louisville, Lexington and Covington, Ky.; to Nashville and Memphis, Tenn.; to New Orleans, to St. Louis, Baltimore, Washington and Montreal.

We learn that the Hamilton firm of Stuart, Harvey & Co., wholesale grocers, have resolved to retire from business, and as a first step have disposed of their stock to Messrs. Balfour & Co.

WE learn from the Huron *Expositor* that the Galt firm of Goldie & McCulloch is building a steam engine of 80 horse-power, for the new grist mill of Rollins & Williams, which is to be erected on the opening of spring.

MB. R. McKAY, a practical farmer of Pilot Mound, Man., has been appointed a Dominion Government agent, and is instructed to go to the United States to do immigration work among the people there who have intimated to the Government their desire to locate in Manitoba and the Northwest.

THE grocery store of Simpson & Read, at Port Hope, is among the oldest business establishments in Ontario. The firm have been in the grocery business, if we do not mistake, since 1862, and their progress has never been interrupted during the whole of that time. Their character for straightforward dealing is proverbial.

THE large flouring-mill of J. E. & E. S. Edmondson at Oshawa, which was burnt down last fall, has been replaced by several brick buildings used for the Electric Company, known as the Rational System, for lighting the town of Oshawa and its vicinity, and also for driving machinery. The dynamo is a very powerful one, and was made in the States.

About two years ago W. T. Peterson, of Thorold, began business as a grooer, and this week makes an assignment. He 'now admits that whatever knowledge he had about trade was not in this line.——Henry & Oldham, general storekeepers at Beamsville, were burnt out a few weeks ago and had but little insurance, hence their assignment. This is one of the oldest firms in the village.

THE firm of Johnson & Green began a general store business in Martinville, in the Eastern Townships of Quebec, just about a year ago, and are already in trouble. Their oreditors met in Montreal on Tuesday last, when the firm showed liabilities of about \$4,000, assets about \$3,000, demonstrating a shrinkage of about \$2,000 in twelve months; their capital at the start being about \$1,000. The members of the firm came from Vermont, and were without previous store experience, having been respectively farmer and speculator.

At Victoria, B.C., A. Lewis, dealer in stoves and tins, has the reputation of being a sharp, shrewd man and a great worker; still we hear of his assignment, and are left to conjecture what can have caused it.——E. W. Bickle & Co., general storekeepers, Wellington, B.C., assign, which is also surprising. Only in August last they claimed assets of \$18,000, with \$5,000 liabilities.

WE learn with interest from the Montreal press that a much respected resident of that city and an ex-alderman, namely, Mr. John Bell, who is the eldest and only surviving brother of Mr. Samuel Bell (J. & T. Bell), boot and shoe manufacturer of Notre Dame street, celebrated his 90th birthday on Wednesday last. His uncle, the late Joseph Bell, kept a store on St. Paul street in 1837, and taking part with the rebels, left Montreal never to return Mr. Bell is hale and hearty for his age.

THE improvement effected by the opening of Victoria street through to King has been accentuated by the neat buildings erected on the west side of the former street. Among these is the range of brick premises fitted up by the Land Security Company, whose own office is entered by a handsome Ionic portico. The south west corner of Adelaide and Vio toria is occupied this week for the first time as the new offices of the British Canadian Loan and Investment Company. There are entrances from both streets, and the large plate glass windows with their appropriate emblazonings strike the public eye unfailingly The manager's ruom and board room entered from Victoria street, the public office from Adelaide. Both are admirably lighted, as well as fitted and upholstered with much taste, but with a view also to durability and convenience. The woodwork is of quartered oak, the clerks' boxes are surrounded with ornamental wire, the vault accommodation ample and the whole premises is businesslike as well as comfortable.

