

MESSRS. DUN, WIMAN & Co., who have heretofore occasionally undertaken the collecting of past due bills, have now arranged to make this a special feature of their business. A collection department has been opened and all the machinery necessary for carrying on that business successfully will be put in motion as required. The prestige of the company is sure to be of great advantage in securing prompt work. Clients will not require to wait for months after the money is paid (as they now too often do when collections are in the hands of private firms before they can have possession of it).

THE industrial evening classes established by the Council of Arts and Manufactures, for the Province of Quebec, opened for the season in Montreal on Saturday last. The course includes instruction in freehand, mechanical and architectural drawing, stair building and construction, and classes in practical plumbing, wood carving, lithographing, &c. It is interesting to learn, as we do, that Attorney-General Robidoux told Mr. S. C. Stevenson that during his trip to Cuba last summer he received a call from a young French-Canadian named Dube, who was filling an important situation in a Cuban refinery. He had worked in a brass foundry in Montreal and was induced to take a course in the night classes by Mr. Stevenson.

A SURPLUS of more than \$20,000 was claimed in 1888 by John Stinson, a Singhampton general store keeper, who has been there a long time, and was supposed to be in a good position. What his surplus consisted of we hardly see, for in April last he was obliged to ask for an extension of time. Now the crash has come, and he has assigned. Last August we stated that S. S. Young, wholesale grocer, at Trenton, suspended payment. Shortly after a meeting of creditors was held, and it was then agreed by the majority in number to accept 40 per cent. But two or three creditors still declining to accept this, an assignment has been made. A lot of small, bad accounts, which was the outcome of too liberal credit, was the chief cause of trouble in this instance.

In these days of heavy gold shipments the specie-room on the steamship is a place of importance. It is situated in an out-of-the-way place amidships, under the saloon. Few of the passengers know of its existence, or of the valuable treasure that is carried across the ocean with them. The room is usually about 16 feet long, by 10 feet wide and 8 feet high. It is built of steel plates one-

quarter inch thick, strongly riveted together. The floor, the ceiling, the walls and the door are all of steel plates. It is provided with two English "Chubb" locks, said to be burglar-proof. The gold and silver is usually in bars, but occasionally a quantity of coin in bags is shipped, says Mr. Gould, in a paper in the current *Scribner*. The "Majestic" is credited with carrying the largest quantity, her strong box having \$4,500,000 intrusted to it for safe keeping.

WE note below quite a few Montreal failures, but they are all of minor import. Harris Minkowski, whose name betrays his nationality, and who is a general trader in a small way, has assigned on demand, and owes \$2,928, principally to wholesale dry goods men and jewellers. Auguste Bourdeau, a small dry goods man, has failed and owes about \$3,000. Dame Z. Brisson, wife of D. Desjardins, doing a tailoring business under the style of D. Desjardins & Co., has assigned; she owes \$1,564, and shows assets of \$1,196 apparent.

Cyr & Frere, dealing in shoes and men's furnishings, are in trouble, and a provisional guardian has been named to the estate; liabilities are \$6,005. The concern was always looked upon as weak. A plumber, of about six years' standing, named John A. Peard, has had to assign on demand. He owes \$6,133, with nominal assets of \$6,819. Wilkinson & Boyle, a baking firm of comparatively recent establishment, are to have an assignee appointed at a meeting of creditors called for the 13th inst.; they owe \$8,085. A. E. Lama-llice & Co., a small dry goods concern started only last May in the east end, have already failed; liabilities small.

THE town of Cote St. Antoine is asking tenders for the purchase of its 4 per cent. bonds. This municipality is situated at the west end of the city of Montreal, and between the town of St. Henri and the summit of the western mountain. It is one of the most beautifully situated towns in the Dominion, and has a population consisting largely of English-speaking merchants and commercial men who have their places of business in the city and own their residences in Cote St. Antoine. The taxable property of the town is valued at \$4,500,000, and its total debt, including bonds now seeking purchasers, amounts to \$450,000. These bonds are issued for the purpose of making drains, roads, and otherwise improving and beautifying the town, which has capabilities which few other places in Canada possesses for being made one of the most pictur-

esque and healthy places for residence in the Dominion. The town has three churches, Episcopalian, Presbyterian, and Methodist, a well equipped academy, and a French Methodist College. The manufacture and sale of intoxicating liquors is prohibited within the bounds of the municipality. Building sites are at present, we are told, in great demand, and many new residences in process of erection.

THERE are two concerns at Toronto Junction in difficulty, both of which were induced to establish their business there in order to further boom the town. The promises then made have not in either case been carried out. About a year ago Mrs. Strachan, whose husband had failed six months previous, started business as the Strachan Shoe Co. She put up a nice building, and was to have private bonuses to the extent of \$3,000, but less than half that amount being paid, she assigns. Mrs. Vermilyea came here from Belleville in the spring of 1889 and began the manufacture of corsets with fair success. In the early part of this year a joint stock company was formed with \$37,000 subscribed capital, and the business was removed to the Junction, where land was purchased and a brick building also erected thereon. The company appears to have done a good share of business, but being unable to realize on the promises made by "boomsters," it has decided to go into liquidation.

THE victims of the real estate "boom" are gradually coming to the front. A speculative builder in Toronto named James Leighton, who now has a lot of property on his hands at present unsaleable, and plenty of judgments against it, had meeting of creditors at which a statement was presented showing \$18,000 nominal assets and \$12,000 liabilities. He asks for an extension of time. A committee was appointed to investigate his affairs. After an experience in the furniture line in this city for about ten years, W. D. Felkin finds that he has made no substantial progress, so he makes an assignment. In March, 1887, Singer Bros. came to Toronto from Oshawa and Whitby, where they had been carrying on business with, it is stated, about \$7,000. They opened a dry goods store, carrying a heavy stock. For some time they appeared to be making money. In April, 1890, their liabilities were reported less than \$12,000, and they claimed a good surplus, but they were disposed to overtrade, and of late, owing to heavy expenses, with reduced sales, they went behind. Now an assignment has been decided as in order. Their liabilities and assets, so far as can now be ascertained, are about \$13,000 each.

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