

THE assessment of Hamilton for 1895 shows an increase of \$463,300. The total this year is \$25,155,020, as compared with \$24,691,720 last year, an increase of \$463,300.

RECENT assignments among Ontario traders are those of W. H. Wooden, carpenter and lumber dealer at Burford; William Precious, grocer, St. Thomas; G. B. Belden, dentist, Seaforth; Monroe Miller, hotel keeper, Webwood; John Johnston, shoes, St. Mary's.

At Sherbrooke, the ratepayers voted last week upon a by-law to grant \$30,000 to the Jenckes' Machine Company. It resulted in the by law being carried by a large majority, there being 67 votes representing assessments of \$351,895 in favor of the by-law, and 2 votes representing assessments of \$6,000 against it.

VILLENEUVE & FRERE, a somewhat prominent dry goods concern in the St. Sauveur suburbs, Quebec, have assigned on demand. They began business nine years ago, and had worked up quite a trade. Last August they got behind, and then arranged \$36,000 of liabilities at 70 cents in the dollar, on time, but this settlement they have not been able to complete.

THERE is some stir among the ruins of the late big fires in this city. Mr. S. F. McKinnon is pulling down the burnt walls of his new building, and as soon as matters are adjusted with his contractors re-building will be commenced. The firm's present location is in the premises formerly occupied by Messrs. Bryce, McMurrich & Co., Bay street.

IN 1893, T. A. Wood began as a grocer in Brockville, being assisted to start by his father, in whose favor a chattel mortgage was registered last fall. He has already assigned.—J. Finner, for many years in the custom shoe business at Renfrew, Ont., has failed.—Fitzpatrick & Phillips, tailors, Gananoque, whose assignment we noted lately, are offering their creditors 25 cents on the dollar.

A SECOND failure has been made by Durno & Co., dry goods dealers at Acton. In July, 1893, R. A. C. Durno, formerly a clerk in Toronto, started this business, but we find he was not successful, for he was obliged to assign a year ago. Then his wife purchased the stock at 50 per cent. Now she, too, assigns.—In 1882, A. D. Mitchell opened a general store at Newbury. Six years later he moved to Glencoe. In this place he erected a brick building, and, apparently, in consequence of this he was obliged to assign.

IN Toronto there are several important failures to notice. The principal one is that of Foster & Pender, dealers in carpets, etc., also T. G. Foster & Co., in upholstery supplies. This business was started in 1880. At that time Foster was estimated worth about \$3,000 and his partner about half this sum. The business was gradually increased and seemed to prosper, as their statement a year ago showed a surplus of \$65,000. Since then some heavy losses have overtaken them. This with severe competition and dull trade, has obliged them to assign.

AFTER a business career of fourteen years, under different styles of partnership, Hinch & Co., dealers in dry goods, etc., in Napanee, have assigned with liabilities of \$60,000. Their assets are composed of stock, \$30,000, book debts, \$4,000, and real estate stated to be worth \$35,000. In 1892 they claimed a surplus in business of \$34,000; beside this they had an equity in real estate of \$15,000. They always did a large trade with apparently small profits.—An assignment has been made by W. R. Watson, of Woodstock, who has been in grocery business three years, and had no previous experience.—A compromise is offered by Wm. Sloan, jeweller at Milton, who assigned three weeks ago.

A MEETING of creditors has been called by McSweeney & Russell, hardware dealers in Leamington, who have been doing business as a firm since November, 1893, when they bought the stock of C. E. Brush, paying more than it was worth.—Another hardware firm anxious for the advice of their creditors is R. Story & Co., of Barrie. Last August they claimed a surplus of \$9,000. About a week ago they were urged to pay up. Instead of doing so, they mortgaged their stock for \$3,800.—A third meeting of creditors called is that of J. S. Macraut, dry goods dealers in Strathroy. The firm to whom they were principally indebted advised this course.

IN October, 1885, James Robertson retired from the Toronto dry goods firm of Simpson, Robertson & Simpson with \$11,000 cash. This with some Manitoba lands were estimated to be worth \$15,000. In June of the following year he bought the dry goods bankrupt stock of Carrie & Sons at St. Thomas. Ambitious to do a larger business, a branch store was opened in Simcoe in 1892. This venture was not a success, and in March last his creditors were called together in this city. His statement then showed liabilities of \$58,000 and nominal assets

of \$80,000. He was then granted an extension of fifteen months. Failing in this arrangement, he again assigns, with liabilities of \$48,000 and nominal assets of \$54,000.

SEVEN years ago J. W. Dale started a general store in Mitchell with but small capital, and not adding to it, he is now obliged to assign.—Robertson Bros., who were in Whitby, removed to Moosejaw, Alberta, where, in 1884, they closed their business and went to Newmarket. In 1887 a dissolution took place, J. Robertson retiring. Since then Andrew has continued, and not content with a small trade, opened two additional stores. Besides looking after these, he became president of the Newmarket Light & Power Co., all of which was evidently too much for his resources, for he now assigns.

AN assignment has been made by Tristram Chislett, general storekeeper at Flesherton Station, who does not owe much.—The bailiff has sold for rent the stock of J. B. Latremaille, confectioner, in Hamilton.—In 1888 J. S. Lillis failed in Hamilton as a cigar maker. Afterward the business was carried on by a joint stock company, composed of hotel keepers and others, under his management. Some of these hotels lost their licenses a year ago, and this resulted in a loss to the company, which now assigns.—The bakery business of E. Waspe, London, has been mortgaged for some time, and the assets are now sold to realize the amount of the claim against him.

"A CALENDAR good for a hundred years" sounds strangely. But it very nearly describes the useful little vest-pocket pamphlet issued by the Western Loan and Trust Company of Montreal, called *The XIXth Century Calendar*. This contains a series of calendars on a dozen different pages. One of these calendars will answer for three different years of the present century; another will answer for 11, and so on. Thus, if one wants to know the date of any particular day of any year of the present century, he turns to an index page, and opposite the year in question finds a number indicating the page of the calendar that will tell him what he wishes to know. The leap years are shown in distinctive type, and have special calendars.

BUELL WILCOX, dealer in fancy goods, Owen Sound, was burnt out in 1888, and after this compromised at 50 per cent. Since then he has been struggling to make "ends meet," and his friends are hardly surprised to hear of his assignment.—The stationery stock of Arch. Campbell at Rat Portage has been seized under

1895
Spring Season
1895
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