The Carriage Manufactory of S. & G. Penfold, on Mc-Donnell street, was established in the Spring of 1881, and employs seven hands.

The Guelph Malleable Iron Works, Paisley Road, corner of Bagot street, has been established three years, and

employs 10 hands. A. Murchey & Co.

The Guelph Axle Works, on Wellington street, have been established nine years, and employ from 15 to 20 hands in the manufacture of carriage and wagon axles. T. Pepper & Co.

The Malt House of Geo. Murton, junction of G. T. and G. W. R., has been established 10 or 12 years, employs six to eight hands, and has a capacity of 25,000 bushels.

Parker's Carriage Works, at 51 Woolwich street, have been established 20 years, and employ eight hands. Robert Parker.

The Malt House of Alex. Mackenzie, on Surrey street, has been established 10 years, employs 10 hands, and has a capacity of 10,000 bushels.

The Foundry of W. H. Mills, at 156 Woolwich street, has been established 30 years, and employs 21 hands in the manufacture of stoves and castings of all descriptions.

The Custom Woolen Mill of Geo. Murray, on Wellington street near Gow's Bridge. has been established 14 years. Five or six hands are employed in the manufacture of winceys and carpet yarns.

The Ginger Beer Manufactory of Wm. L. Atkinson, at

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52 Liverpool street, has been established 28 years.

The Soda Water Works of Kellett & Cleghorn, at 87 Norwich street, have been established five years.

The Cigar Manufactory of Solomon Myers, at 9 Gordon street, was established in 1867, and employs 20 hands.

The Ashery of James Ryan, on Liverpool street, corner of Yorkshire, has been established 20 years, and employs from eight to ten hands, turning out 200 barrels of potash annually.

The Guelph Gas Company, was incorporated in 1870. Donald Guthrie, Q.C., M.P., president; F. J. Chadwick, vice-president; John Yule, manager, secretary and treasurer. Office on Waterloo street, near Huskisson.

The Guelph Tannery, on Huskisson street, was establish-

ed about 1860. J. C. Foster.