

THE Dominion Brewery Company, Limited, and the Conger Coal Company have each sent us copies of their calendars for 1895.

"THE MARITIME WRAPPER CO." is the somewhat peculiar style under which Messrs. C. F. Titus, Charles Dickinson and John Dickinson have begun the manufacture of ladies' wrappers in Woodstock, N.S.

THE good old steamer "Magnet" will be rebuilt during the winter at Sorel, Que. Her berth capacity will be increased to 160 passengers, a new engine put in, the cabin refitted, and patent feather paddle wheels put in.

AT Halifax the customs' receipts for December were \$2,094 less than in the previous December, and for the whole year \$63,881 less. At St. John the receipts from customs for the year were \$349,203 as compared with \$779,797 in 1893.

FOR Nova Scotia the mercantile failures last year were 125 as against 127 in 1893; liabilities of \$619,832 as against \$307,386, and assets of \$344,429 against \$414,007. In Prince Edward Island the failures were 7 as against 20 last year; liabilities, \$73,013 against \$101,302; assets, \$46,316 against \$56,000.

THE Montreal *Star* hears it stated on the street that a change is to take place in the directorate of the Richelieu and Ontario Navigation Company at an early date. It is said that one or two of the present directors will retire, their places to be filled by prominent railway men. The selling of a large block of the company's stock last week is supposed to have been for a director.

HOFFMAN, WEGENAST & CO., manufacturers of furniture at Waterloo, disagreed, and dissolved in 1889, when Hoffman retired. Wegenast & Klippert continued under the style of Wegenast & Co.; both were industrious and good workmen, but their capacity for merchandizing was not of the highest order. Last year they suffered heavily by bad debts, a result of a jobbing business, and now they assign.

YESTERDAY evening a meeting of the creditors of H. Bradford Clark, dealer in upholsterers' supplies, Toronto, took place, but before going to press we could not learn what took place. He lost heavily by the Hault Mfg. Co. at Ingersoll. This, with other smaller losses, has brought about his present difficulty.—Teetzel & Smith, tailors, Toronto, assigned two weeks ago, and now the former offers 50 per cent. to creditors. This will probably be accepted if security is forthcoming.

A SOMEWHAT important retail dry goods firm in the northern section of Montreal, C. Vallee & Frere, find themselves overstocked, and also with a portion of their capital locked up in real estate, and are seeking an extension from their larger creditors.

AN Ottawa plumber named O. Higman has assigned. He made a specialty of sanitary goods, and formerly did business under the style of the Sanitary Plumbing Company, and as such got in trouble in 1892, and had to make some arrangement with his creditors.

A DISSOLUTION has taken place in the old established wholesale fur house of Gnaedinger, Son & Co., Montreal. Mr. Joseph Bourdeau, a partner for nigh a quarter of a century, retires, and is replaced by Messrs. F. G. and J. T. Gnaedinger, the business being continued under the old style.

R. J. MELVIN, of St. John, N.B., a hotel-keeper who has been in weak standing, has made an assignment.—In the same city, J. McConnell, a small grocer, has done likewise. The liabilities in both cases are local.—G. A. Harvie, a carver and gilder at Windsor, N.S., has assigned, making certain preferences.

AN extension of time is asked by Boisseau & Beland, jobbers in small wares and fancy goods, Quebec. They propose to pay in 3, 6, 9 and 12 months. Liabilities are about \$15,000, with an apparent surplus shown of about \$5,000. There has been some lack of harmony between the partners and a dissolution is arranged, the liabilities being assumed by a new firm under the style of Boisseau & Marcotte.

THERE are few business failures to be noted in the Province of Quebec this week outside the cities. E. Denis, general dealer at Rigaud, reported failed a fortnight ago, is settling with creditors at 75 cents in the dollar.—A. Plamondon, baker, Ancienne Lorette, has assigned, with small liabilities, altogether in Quebec.—A. Guerette, dealing in teas at Levis for the past two years, has made assignment of his estate, and owes about \$2,500.

LEAVING Wiarton, where he made money, in 1892, Jas. McKim went to Union, B.C., where, with some members of his family, he opened a general store under the style of James McKim & Sons. It is evident that this change of situation was not an advantageous one. They have not improved their position in any way, competition being heavy. Indeed they have made an assignment.—At New Westminster, A. R. Tolmie's hotel is closed and he is reported in financial difficulty.

THE total transactions at the Halifax Clearing House for the year 1894 amounted to \$58,778,698, at the rate of over \$1,100,000 a week.

AN offer of 40 per cent. in thirty days is made by R. G. Gaucher, hardware dealer, Montreal, reported insolvent several weeks ago. The likelihood is that creditors generally will accept. The liabilities are put at about \$20,000.

THE customs receipts at Montreal for December were \$417,103, as compared with \$439,133 in the same month of 1893. The total customs revenue at that port for the year 1894 was a million less than in the previous twelve months, viz., \$6,088,000 against \$7,038,000.

A GOOD thing to think of at the first of the year is to renew the subscription for your trade paper. If you are still in arrears for THE MONETARY TIMES, for instance, make a memorandum before you lay this paper down to send a post-office order for renewal.

THE report of Dr. John T. Nagle, registrar of vital statistics for the city of New York, shows that the death rate in 1894 was the lowest since 1814, which was the lowest in the history of the city. There were 41,212 deaths. The rate was 21.05 to the 1,000. In the same period there were 17,388 marriages and 55,643 births.

MONTREAL failures for the week are of small importance. A small grocer of two years' standing, named T. Bousquet, has assigned.—T. Belanger, who came from the country last spring to start in the retail tea business, has already come to grief. He only owes \$700.—J. B. Tremblay, a small trader in St. Henry suburbs, has been asked to assign.—E. D. Baron, tailor, whose trade has been interfered with by street widening improvements, has had to assign, with liabilities of \$3,274.—Telesphore Provost, retail hardware, is seeking a compromise at 35 cents on the dollar; liabilities not stated.

It is customary, we beg to remind the *Oshawa Vindicator*, to give credit to a journal which first publishes any matter of such interest as to be deemed worthy of republication in another journal. In its issue of 2nd January, the *Oshawa* paper copies part of Mr. Easson's paper contributed to the Christmas number of THE MONETARY TIMES, and applauds the skill of the author, but never a word does it say about where the "interesting sketch of *Oshawa*" was found. The *Toronto Globe*, *Telegram*, *World* and *Empire*, in copying portions of Mr. Easson's paper, were not above saying where they got it.

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