

LINDSAY'S rate of taxation is 24 mills on the dollar.

NUTMEGS are firm abroad. Pepper is slightly weaker in primary markets.

RICHARD HENRY, boot and shoe merchant, of Wawanesa, Man., has assigned for the benefit of his creditors.

THE Portage la Prairie town council have passed a resolution asking the Dominion Government to place the new post office on a site between the Imperial Bank and the fire hall, which is the centre of the business and population of the town.

MESSRS. MILLER & BARKER are erecting a large addition to their store at MacLeod, and are going into the dry goods business, as well as groceries and liquors. They have secured the services of Mr. Gardner, formerly of the Hudson's Bay Company's service.

IN the same Ottawa letter which brings us news of the death of Robert Blackburn, we are told of the death in Buckingham on Sunday, of paralysis, at the age of 70, of William McClymont, long a resident of Ottawa. He used to be a lumberman on the Ottawa River.

ABOUT a month ago the manager of the Northumberland Paper Co. at Campbellford died. Now it is ascertained that the concern cannot meet its payments, amounting to about \$95,000, as they become due. The company has nominal assets of a similar sum. Yesterday a meeting of its creditors was held at the Queen's Hotel in this city.

A GROCER in a small way in Toronto, C. E. Evans, has assigned to E. R. C. Clarkson. Last week we noted the wretched failure of Nolan & Co., Toronto. Since then the firm have assigned to the principal creditor, who will no doubt wind up the business. The sheriff has seized a portion of the hotel effects of Henry Lemon in a suit with one of the banks, and sufficient goods will be sold to satisfy its claim.

WILLIAM JAMIESON, formerly a successful hotelkeeper at Magog, Que., and latterly interested in a kindling wood factory at Eastman, is reported insolvent. Liabilities not yet ascertained. P. E. Beaulieu, general merchant at Ste. Flavie, who assigned last month, is now offering creditors 50 cents on the dollar, on liabilities of about \$6,000. E. Auclair, of St. Vincent de Paul, who also failed several weeks ago, with liabilities of \$9,146, is endeavoring to effect a settlement at 25 cents, cash.

THE Parry Sound Railway is to be completed to Long Lake, 120 miles from Ottawa, this fall.

MESSRS. DAN TALMAGE'S SONS & Co., Charleston, telegraph Carolina rice crop movement to date: Receipts, cleaned, 24,500 bbls.; sales, 24,500 bbls. No transactions. New crop growing finely, but late.

J. E. PAINCHAUD & Co., who have had a haberdashery business in the East end, Montreal, for four years, are in embarrassed shape, and a demand of assignment has been made on them. Liabilities are \$4,326.

A FIRM of curriers in Quebec, Clement & Co., offers 40 cents on the dollar, liabilities being about \$4,000. They failed before in December, 1891, with an indebtedness of \$20,000. G. R. Bolduc & Co., Ottawa, a small concern dealing in cigars and tobaccos, have been closed up by the landlord. They had only been in business about a year and a half.

A CHARGE of obtaining groceries by false pretences has been preferred against Robert Hamilton, at the Toronto Police Court, by Messrs. Eby, Blain & Co. It appears that the defendant stated that he owned a house and lot valued at \$4,000, and had book debts worth \$3,000, and, upon these representations, he had been given credit to the amount of \$1,000. It is now claimed that the statement was false. He has been committed for trial, on his own bail.

IT is not long, probably not more than a year, since M. D. Heath started a small store at Leduc, near Edmonton. Last month his principal creditor took a mortgage on his stock, and now Heath assigns. Last month Frank Kent retired from the cigar firm of Watson & Kent in Winnipeg, but did not take anything out of the business. Now we hear Watson & Co. assign, and a meeting of the creditors will be held to-day.

A FEW days ago a meeting of creditors of Williams, Greene & Rome Co., shirt manufacturers, Berlin, was held, when a statement was presented showing liabilities of about \$125,000, and assets \$166,000, leaving a nominal surplus at \$41,000. An examination of the assets will be made by the following inspectors: Mr. Kemp, of the Bank of Commerce; M. J. Ewan, of Montreal; Mr. D. Morrice; Mr. W. J. McMaster, of Gordon, Mackay & Co. When this is completed, it is hoped that satisfactory arrangements will be made, and the business, which is understood to be a profitable one, will be continued as before.

A MONTREAL tobacconist of some thirty years standing, with a good record, and generally regarded as being in very fair shape, has surprised his creditors by asking a compromise, and has now assigned on demand. This is Philip Henry, whose liabilities are stated at \$9,374. R. S. Kellie, doing a small suburban tailoring business in Montreal, has made an assignment, and owes about \$3,000. Aimé Turcotte & Co., in the same line of trade, have been asked to assign. They got an extension last spring, which has not afforded the required relief. Liabilities are about \$5,500. J. T. Bolt, a manufacturing jeweller, is proposing a compromise at 33½ cents on the dollar, spread over fifteen months. He owes about \$6,000.

THE bailiff is in possession of the premises of Robert McKeever, coal and wood dealer in Hamilton, who is reported to have crossed the border, leaving nothing for creditors. About 1886 Miss Sneyd began business as a milliner at Aylmer, and in January, 1892, moved to Brantford, but did not improve her position. She now writes her creditors, asking for a large rebate on their claims. An extension of time is asked by Carson Price, general storekeeper at Holland Centre. About fifteen years ago he compromised with creditors, and since that time made considerable money. Even now he shows a good surplus, but it is not available. Stock is being taken by the creditors of Henry Spafford, grocer at Trenton, who finds that he cannot meet his payments.

WITH but one exception, the failures in this province are small and of little importance. An extension of time is arranged for by Cooney & Son, hotel keepers at Windsor. They claim to have a surplus that will pay their creditors in full. An assignment is made by Wm. Hinds, confectioner, etc., at Woodstock. He never had much capital. S. Jarvis retired from the grocery firm of Alford & Jarvis, Niagara Falls, in June, 1893, and started in the same line in another part of the town. Now he finds that he cannot meet his payments, and stock is being taken with the view of arranging a settlement. Mrs. R. Alt, finding that she cannot make any money as a grocer in Paisley, assigns.

A LETTER from Liverpool, dated 12th inst., appears in the Montreal Gazette, giving a blue picture of things in the meat trade. It says:—"The shipments of frozen mutton (and beef) from Australia and New Zealand are about to

J. F. EBY

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