We observe it stated that the well-known brass and ornamental metal works of E. Chanteloup & Co., Montreal, are about to pass out of the hands of the present proprietor, Madame Girardin, if indeed they are not closed within a few months.

At Leamington is to be sold on Wednesday next, the drug stock of F. W. James, and to-day the general stock of W. C. Young at Alvinston, will be sold.——The grocery stock of R. J. McKiee, at Simcoe, was sold at 60 per cent.——The stockholders of the Consumers' Oil Refining Company have gone into voluntary liquidation. It is expected that creditors will be fully paid.

A couple of years ago Jos. Byers invested $500 cash in the harness trade at Edmonton; not being a practical man, and not giving his business that attention it deserved, he has found it necessary to assign.——Wm. Anthony started a baker and confectionery business at Winnipeg with small capital. Granting credit too freely, he was obliged to mortgage his chattels, now he assigns.

Many will be ready to welcome the re-appearance of Bengough on the 1st of January as the cartoonist of *Grip*. That well known Canadian satirical journal is to be published from that date under new auspices, namely, by the Phœnix Publishing Co., and Mr. J. J. Bell is to be the business manager. One is curious to know under what guise J. W. B. will picture the Patrons, and especially the P.P.A.

In Toronto there are only a few failures to note since our last. A few years ago J. R. Longhurst succeeded Wm. Thompson in the pork and provision trade. At that time Mr. L. showed a fair surplus composed largely of real estate. But the real estate proving unrealizable, the bailiff has taken possession. ——The estate of Kenneth McKay, doing a stationery business here, has assigned.——At a meeting of the creditors of Wm. Brown, dealer in carriage goods, held last week, a compromise at 50 per cent. was unanimously agreed upon, with the payments spread over fifteen months.

A year ago last September, Abram Moses succeeded his brother at Waverley as a general storekeeper. Not being able to stand the expenses of the World's Fair trip these dull times, he has assigned.——An assignment has been made by Wm. Calverly, a harness maker in Whitby, and he owes about $1,000, with assets nominally the same.——A settlement has been arranged by W. D. Fremlin, general storekeeper at Bar River, at 50 per cent.——Byrnes Bros., doing business as the Excelsior Tea Co. in Hamilton, have been sued by their mother, who obtained judgment and has issued an execution for $750. The sheriff is now in possession. They have nominal assets of $800 and liabilities nearly double this sum.

A dealer in boots and shoes at Vancouver, B.C., J. T. Crosby by name, began business about three years ago. During the past year business has been quiet with him and collections slow. He has made an assignment.—— In the same place, D. Wilson, a harness maker, has been in trouble through illness in his family and dull trade. Consequently he assigns and creditors will receive but a small dividend, if any.——Mrs. Fred. Clayton, who keeps a small store at Esquimalt while her husband peddles on the boats, assigns, with liabilities of $1,000. She has nominal assets of $700. No doubt the estate will be a poor one.

About twenty years ago Isaac Coyne opened a dry goods store in Ingersoll, and at one time did the largest business in the town. It was not only large but prosperous. In the fall of 1887, owing to the failure of Green & Co. of London, he was compelled to assign. The stock was then bought by his brother, J. Coyne, at 60 per cent., and then assigned to Isaac's wife. Since then the business has been continued by her under the style of Coyne & Co. A branch store was opened in Woodstock in July, 1892. This was exchanged for a farm a few months ago. Some months ago a composition was arranged quietly at 70 per cent., and it was supposed that the business had a nominal surplus of $5,000. However, this has proved insufficient to tide them over these critical times, and now they assign with liabilities of $25,000 and nominal assets of $14,000. This does not include the equity in the farm.

John Howard started a lumber yard in Whitby two years ago, although he had no business experience. In March last he had demonstrated that it did not require either capital or experience to pile his liabilities up to $2,000, even though he had only $300 assets. An assignment was made in March last, and the sheriff sold his stock, but John started again in the name of his wife, Mary. She, too, assigns.——John Stapleton, a respectable boot and shoe man in Brantford, has been obliged to assign the second time. W. A. Campbell has now charge of his affairs. His liabilities will not be large.——In 1888, Wm. Stewart, unsuccessful formerly in the dry goods line in Guelph, took over the shirt and men's furnishing factory of his son, Duncan. Not being a practical man in this line, he has been again unfortunate, and has assigned. This will be regretted by his many friends.—— H. A. Shippel, doing a small tailoring business in Preston, has assigned owing about $1,300. Creditors need not expect a large dividend.

On Tuesday last Mr. James McGee, president of the Union Loan and Savings Company, was found dead in bed at his residence in this city. Mr. McGee, who was 72 years of age, had been a resident of Toronto for many years. He was well known in connection with the company which started the Industrial Exhibition, of which he was for a short while manager and again treasurer. He was an active man of good parts and of tried integrity.

A hardware merchant of Chatham, N.B., Mr. George Stothart, claims that he is a loser to a considerable amount by endorsations for one Sweezy, who lately failed in the sawmill business, and proposes a compromise at the rate of 35 cents in the dollar. He has made an assignment of his estate, and shows liabilities of $13,400, of which $7,600 are preferred. Assets are nominally estimated at $12,000, and Mr. Stothart naively remarks in his letter that a forced liquidation would not realize the amount of his offer to unsecured creditors.

It is stated in a despatch of last week from Buffalo, N.Y., that during the season of lake navigation just closed, 10,000,000 barrels of flour were received and handled at that port, making Buffalo "the greatest flour depot in the world." The value of the product in round numbers was between $30,000,000 and $40,000,000. The season began April 16, and lasted exactly eight months, or 244 days, closing last Saturday. The average number of barrels handled a day was 40,000, but on some days as high as 150,000 were taken out of vessels and stored in the warehouses pending shipment eastward by rail and canal.

A furniture dealer, of Pictou, N.S., one Wm. McLaren, has made an assignment of his estate; liabilities mostly local.——E. H. Allen & Co., in the same line of business, at