liabilities at \$5,500 and assets \$8.500. The latter are principally composed of stock and book debts. It is not surprising that his creditors should refuse an offer yielding 30 per cent. on their claims. - A shoe dealer in Guelph, Wm. Noble, has failed a second time. In July 1878 he failed for \$5,100. His estate was then offered for sale and purchased by his wife. He has again assigned.

A MUSICAL dry goods man puts the trade of 1884 in this way: At first it was an allegro; in March came the allegretto fortissimo, and in July followed the frosty adagro, with a continuing crescendo up to December. Then the recitative was upon us and the music of the future became the daily theme. Piano, piano, pianissimo, and all will be well was the cry; the big drummer, and the bold trumpeter would diminuendo somewhat and the careful and conservative flute and oboe were soon to lead off. Opus

According to Hamilton papers of Tuesday, the Ontario Rolling Mills are at a standstill. On Saturday the ironworkers quit work because the company refused to grant them an increase of pay of 5 per cent. and have not yet returned to work. The company's secretary says he will immediately get men to fill the places of the one hundred rollers and heaters who went out this morning. The strikers belong to the Amalgamated Iron and Steel Workers' branch of the Knights of Labor, and are determined to win, or, in the language of one of them, "bust a sus-

Among recent changes in Hamilton business circles is the removal of Messrs. Foster & Hillman, wholesale fancy goods dealers, to this city. -George Roth, a furniture dealer, has found the bailiff in possession under power of a chattel mortgage of \$1,400, given to Hoffman, Wegenast & Co., Waterloo, for three weeks,-E. A. Walsh in April last opened a men's furnishing shop without capital, he made little or no progress and has quite lately assigned. picture frame dealer, C. N. Hiesrodt, has allowed a bailiff to take possession of his premises at the instance of his landlord.

MB. George H. FURNER, a handsome and very 'high-toned' gentleman, for a number of years did an extensive wholesale millinery business in Hamilton, where he eventually failed. In May 1881 he opened out as a manufacturer of mantles and about the close of 1883, failed. His liabilities were then \$10,000 with this he had but \$6,000 to give his creditors. They agreed to accept 311 per cent. of their claims. This we understand was paid and he lately opened a retail mantle store on King street, but still finding it rather up hill work he rather surprised his creditors by taking his departure for the United States.

MESSES. COULLARD & FREBE, a firm doing one of the largest general businesses at Rimouski. has failed and assigned to H. A. Bedard, Quebec. their indebtedness is large, being placed at \$22,185.---Godfrey Jarry, a storekeeper at St. Pie, Que., has assigned. His liabilities are put at about \$13,000.—The liabilities of J. O. Bouchard, Bolton Forest, Que., whose failure we noted last week, are between \$5,000 and \$6,000. He had made an assignment to his brother without consulting his creditors, but this did not prove satisfactory to them, and the estate has been placed in the hands of Messrs. Kent & Turcotte of Montreal.

THE first annual meeting of the Homewood Retreat Association, for the treatment and cure

A GENERAL store keeper at Courtwright, stant, when the report and accounts for the named James Logar, has assigned. He puts his year were submitted. The number of patients admitted during the year was 42, and of these no less than 18 were discharged cured; a degree of success which speaks well for the curative means employed. We understand that the shareholders were thoroughly satisfied with the first year's operations, and the Board of Directors was re-elected. Dr. Joseph Workman sontinues to be the consulting physician.

We are glad to hear from our friends Harper & Webster, manufacturers of boots and shoes at Shediac, N.B., who say, "With regard to trade in general in this part of our province we find it very much depressed. Our exports are principally lumber, potatoes and oats, and for the past season owing to the low price of lumber in the English market, they could not be shipped with profit, and much less went forward than usual. Our potato and oat crop are almost a total failure in many places, so that there will be little for export and many will have to buy seed for another year. In our own particular branch of trade manufacturers have felt the general depression, but individually we have kept very busy up to the present. We hope for better times in the spring."

In the province of Quebec we note the following minor failures: P. McMahon, a general dealer at Chichester, is asking an extension. -Elisee Lemay, of Warwick, has assigned to Kent & Turcotte of Montreal, and the stock is advertised for sale .-- Charles E. Dion, a Quebec dry goods man, who has been offering 50 cents on the dollar, is to have his estate sold by the assignee.—Amedee Roberge, another dry goods man in Quebec, has called a meeting of his creditors.--In the same city and same business there are two more unfortunates, namely Didier Dionne and E. Pageau, both of whom have assigned. --- At Beauharnois. N. Marleau, a grocer, has compromised at 50c. W. L. Gray, general store, Chapeau, who has not been very fortunate in the past, has assigned.

Some months ago, Mr. R. H. Temple of this city was dismissed from the membership in the Toronto Stock Exchange, on the strength of a report of Committee alleging that that gentleman was insolvent. Mr. Temple brought suit against the Exchange for wrongful dismissal. He has has lately succeeded in another stage of his action for damages. Having been refused admittance to the Board, he sued for damages and succeeded at the trial in obtaining a verdict for \$2,000. On behalf of the Stock Exchange, it was moved in November last, before the Common Pleas Divisional Court, to set aside this verdict, the motion being opposed. The Court delivered judgment the other day on the motion, holding that there had been no actual legal expulsion of the plaintiff, that he had wrongfully been deprived of the rights and benefits accruing from his membership, and that \$2,000 was not too large a compensation for such losses. The motion was accordingly dismissed.

WE have the following items from the Maritime Provinces: Jos. H. Wade, flour dealer, at Bridgewater, N.S., has assigned, with liabilities of nearly \$12,000. He has stock and book debts amounting to nearly \$9,000. This sum, added to some real estate he holds, makes his assets and liabilities about equal. We have not learned what has been done in this matter. Ephraim Newell, general storekeeper, Sable Island, N.S., is reported to have left for parts unknown. His wife states that he took all the money he could obtain and will not return. It is thought that she will not follow him, as domestic affairs did not go smoothly in their of insane persons, inebriates, &c., was held at household.——In Halifax, R. A. Chaplin, a dry the Retreat, at Guelph, Ont., on the 10th in goods dealer, has assigned to A. Nelson. He been refused.

prefers the assignee and a few friends whose claims amount to about \$6,000. His books have been badly kept, and it is not known how his affairs stand. Ir the opinion of some parties interested, there will not be much left for outside creditors.

THE shipment of horses from Summerside, P.E.I., during the past season have numbered 548, valued at \$59,000.

THE Midland & North Shore Lumbering Company, write us from Collins' Inlet, 30 Dec. last as under :-- "In regard to trade there is nothing doing here in lumber only what is done by our own Coy. We are only running two camps this winter, owing to the bad state of the lumber market."

LETTERS patent have been issued for the incorporation of the following companies:—The Cleveland Mining Company, of Ontario (limited), with a capital stock of \$750,000 divided into 7,500 shares of \$100 each. The provisional directors are Samuel J. Ritchie, of Akron, Ohio; William Coe and Arthur William Coe, of Madoc: James B. McMullen and Geo. W. McMullen, of Picton. The operations of the company will be carried on in the counties of Hastings and Peterboro', while the chief place of business will be at Trenton. — The Orvis Hydro-Carbon Furnace Company, of Toronto (limited), with a capital stock of \$100,000 divided into 1,000 shares of \$100 each.—The Osborne-Killey Manufacturing Company, of Hamilton (limited), with a capital stock of \$100,000 divided into 1,000 shares of \$100 each. - The Ottawa Electric Light Company, with a capital stock of \$150,000 divided into 15,000 shares of \$10

APPLICATION is to be made to Parliament for incorporation of the Rush Lake & Saskatchewan Railway and Navigation Company, to run from a point on the Canada Pacific Railway near Rush Lake north to the South Saskatchewan. Also for a charter for the Portage la Prairie & Lake of the Woods Railway & Navigation Company, from Portage la Prairie to a point on Lake of the Woods, in Manitoba. Also for a charter to the West Ontario Pacific Railway, from Lake St. Clair, between Sarnia and Courtright, to a point on Lake Erie, in Elgin county. For a charter for the Rocky Lake & Souris & Brandon Railway, from a point at or near the International boundary near Rock Lake north-west to Brandon. And for a charter for a company to construct a telegraph line between Calgary and Fort McLeod.

Some time ago, D. Barron, of Amherstburg, induced a friend to mortgage his property in order that he (Denis), might build a mill which cost nearly \$15,000. Since the mill has been erected and put in modern shape for milling, it too has been mortgaged. The interest on this debt and other charges have been too heavy for success and he has made an assignment. The estate will no doubt prove a poor one.--Fred Lint, of Attercliffe, has had but a short career as general storekeeper. He has assigned-in-trust. -An Aylmer carriage builder, Robert Dawson, has assigned to a firm in Galt.—A fruit dealer in a small way in London, Geo. Lyman, who began business in April with no previous experience and but little capital, has made an assignment. He should have stuck to his trade, that of a miller.—C. T. Gardner, of Napanee, who continued dealing in pictures and frames for years without making progress, has assigned. He ought to have accepted the large offer said to have made him for his patent baby-jumper.-A jeweller in Strathroy, J. C. Diggins, has called a meeting of creditors and has since assigned. He offers to pay 35 per cent. on liabilities of \$7,000. His estate shows \$6,000 and this has