

A HAMILTON hotel-keeper, named Henry Goering, has taken his departure from that city, but whither he has gone is not known.—Frank Ascher, a shoe dealer on a small scale, at Niagara, is missing.—J. C. Young, dealer in pictures, etc., in London, has made an assignment.

BONDS of the towns of Brampton, Prescott and North Toronto have been recently purchased by the Toronto firm of H. O'Hara & Co., stock and debenture brokers. But their latest important purchase is that of \$263,000 debentures of the City of Bradford, payable at the end of 40 years, and bearing interest at four per cent., payable half-yearly.

AN assignment has been made by Joseph Dussault, printer, Quebec, until lately of the firm of Dussault & Proulx. The late firm had large printing contracts with the Mercier Government, concerning which some dispute has arisen, and they have claims against the Government aggregating some \$30,000. Including this claim, they show assets of \$55,118, with liabilities of \$20,485.

FAILURES in the Province of Quebec are few. For the week we note the following in the country: L. Tetrault, a dealer in produce at Vercheres, is reported away, and a meeting of creditors is called for the 18th to appoint a curator.—A. Francoeur, a Sorel grocer, has assigned. Mr. F. is not a novice at this sort of thing, having failed in 1883, arranging at 40 cents, and again in 1890 at 30 cents.—Brault & Co., general dealers at St. Louis de Gonzague, is offering his creditors 45 cents cash on liabilities of \$7,077.—R. Beauvais & Frere, makers of carriages at Laprairie, have offered creditors 20 cents on the dollar.

F. W. YOUNG & Co., general store, of Seeley's Bay, near Kingston, who commenced business in 1885, are reported to be in difficulties, and to be offering 40 cents on the dollar.—In June last, T. H. Marcel, of Ottawa, bought out a men's furnishings stock amounting to about \$4,000. He began without capital, and his assignment is now reported.—W. B. Mills, for over a quarter of a century a general merchant at Arden, Ont., is reported in difficulties and has had to assign. For a time, Mr. Mills did well, but becoming wide-spread, he suspended in 1884, with a nominal surplus of \$15,000 over liabilities of \$17,000. Greatly to his credit he eventually paid in full, and got his estate back. His present liabilities are not yet ascertained.

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THE general stock of George Yates, at Oil Springs, is to be sold on Monday next.—The tailoring stock of Mrs. A. L. Spain, of Toronto, realized 55 per cent., and the clothing stock of N. H. Weinburg, 35 per cent.

ON Saturday last the Consolidated Electric Company's property in St. John, including the street railway, was sold, and realized \$92,000, some forty thousand higher than was generally looked for. The purchaser was Mr. C. E. Jones, manager of the Bank of Montreal, but for other parties, doubtless. The property is sold by order of the Equity Court subject to several liens valued by the court at \$6,000, and possibly to a lien of \$35,000, held by the Lowell, Massachusetts, Trust Company. It is understood that they are Montreal capitalists who have bought the road and have got it at a bargain.

"MANUFACTURER" sends us some rather racy correspondence which he thinks it might be worth while to publish. We quite agree with our correspondent. Some days ago "Manufacturer" wrote to an Ontario trader in the following terms:

DEAR SIR,—The order which you submitted to us by mail, March 30th, is now ready for shipment. On making enquiry we find that your financial condition is somewhat cumbered. Under existing conditions we shall be pleased to ship you on receipt of your own note endorsed by your wife, who holds your property, and your two brothers.

But the aforesaid trader, who besides being reputed impetuous, appears to be a bit of a wag, replied per post card as under:

Apr. 7, 1894.

GENTLEMEN,—I am in receipt of your letter, and in reply beg to say that on looking over the names you ask as bondsmen I find you have omitted several names, viz.: My sister-in-laws and grandfathers' aunts. Or probably you would like the mayor of this classic borough; or the member of the Local Legislature—they are both good Grits. No, gents, I have had my financial record encumbered for 7 years and I have never had those gentlemen to endorse for me; and probably if the 2 you name was shook a bit they would not hold much water; I cannot agree to such terms, and you can refuse the order if you like, no difference to me.

Yours, &c.,

WE have seen the volume issued by the Sabiston Company of Montreal, entitled the Toronto Board of Trade Souvenir. It is an illustrated quarto of about 300 pages, and contains a historical sketch of Toronto, by Mr. J. Castell Hopkins. There are illustrations of

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noteworthy buildings and views in and about the city, and a great many portraits of members of the board, with brief biographical sketches. The work has been well done; the paper and presswork are unusually good, and we trust the enterprise of the publishers will be rewarded by patronage from those to whom it most appeals.

IN choosing Mr. Ross Mackenzie, of the C. P. R. staff in Montreal, to the management of the Niagara Falls Park and River Railway, the directors have unquestionably made a popular appointment. And the gentleman he succeeds in that post, Mr. W. A. Grant, had likewise commended himself to the good wishes of patrons of the road. In coming back to Ontario, Mr. Mackenzie returns with welcome among old friends and admirers; while in going again to Montreal and rejoining, as we understand he does, the headquarters' staff of the Canadian Pacific, Mr. Grant will find himself in congenial and appreciative surroundings.

ABOUT two years ago John Graham & Sons succeeded Wm. E. Thompson & Co., dealers in lumber, etc., at Inglewood, but did not make successful progress in the business, and now assign.—Samuel Fuge, dealer in teas, etc., at London, is in trouble, and in hands of an assignee. He owes about \$4,000, and has nominal assets of \$1,200.—After an experience of nearly a quarter of a century in the shoe business in Chatham, Chas. Poile assigned in 1891 with liabilities of \$16,000, and the stock was sold. Shortly afterward he started business in the name of his son, C.J., but with no better success. In July last the latter was obliged to assign. The stock was then purchased by another member of the family, Miss Jennie Poile, but unfortunately with similar result. She now assigns with liabilities and assets nominally \$2,500, and the stock is offered for sale next week.—Thomas Ricketts, general store and hotel-keeper, sold his farm ten years ago and started business at Gilmour Station. About a year ago his trade was badly crippled by fire. Recently he offered creditors 60 per cent., but this was not accepted, and now he assigns with liabilities of \$6,500. His estate shows a small surplus. No doubt he has learned that it does not pay to become his own insurer. We commend to creditors of such estates as this the remarks upon compromises quoted to-day from the Halifax correspondents of the Canadian Bankers' Association.

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