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AMONG the week's failures in Eastern Ontario are reported the following: A. G. Flett, in the tailoring business at Kingston for the past fifteen years, has to assign.—Grisson Bros., tailors, Ottawa, and who were recently reported as trying to compromise, have assigned.—W. A. Boivers, marble-cutter and dealer, Brockville, is also reported insolvent.

A COMPANY with the title of the Ottawa Stock Yards and Abattoir Company, Limited, has been chartered in Ontario this month; capital, \$50,000. It proposes to kill cattle, preserve and can meats and vegetables, deal in poultry and ice. Another is the Office Toilet Supply Company, Limited; headquarters, Toronto; capital, \$20,000. Coal ash screens are to be made

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by the Stouffville Specialty Manufacturing Co., Limited; capital \$20,000. George Gall and others propose to do business in lumber under the name of the Gall Lumber Co., Limited; capital, \$24,000; headquarters, Toronto.

THE most important recent country failure in the province of Quebec is that of J. U. Gervais at Joliette, who suspended payment last week. Mr. Gervais has been a large operator in native leaf tobacco for some years, the Joliette district, some 50 miles northeast of Montreal, being one of the most important tobacco-growing sections of the province. He was a heavy buyer of leaf last year, at the comparatively high prices then ruling, with the view, it is said, of trying to corner the local market, but the large crop of the present year, and the slump in prices, have brought him down. He is said to owe \$75,000, mainly to his bankers, who made large advances on the security of stock.

THE Rat Portage News of Saturday last objects vigorously to the waiting of certain prophets of evil who bemoaned the sure removal of the lumbering concerns from that place and from Keewauwin, immediately on the completion of the contemplated connection between the Ontario & Rainy River Railway and the Winnipeg Southeastern. There is no ground for apprehension, that journal says. Anyhow, the Rat Portage Lumber Co. has spent a lot of money on improvements this year, and the capacity of No. 1 mill is to be increased to 350,000 per day for next season. Probably the large mill at Norman and the Ross, Hall & Brown mill will also be in operation next season. Six hundred men are now in the bush, on the Canadian side, cutting logs, and 300 men in the Minnesota timber, all of which will be worked up at Rat Portage, which is the base of supplies for at least seven hundred of those men.

THE affairs of Denis Bros., general merchants at Lachute, Que., have been under investigation lately, apparently not with favorable results, for their assignment is now announced, with liabilities of about \$11,000. Pierre E. Denis, the directing spirit of the business, formerly carried on in Montreal, under the style of the Ontario & Manitoba Milling Agency, not very successfully, and when he started the present business, about two years ago, it was put in the name of his wife.—Prosper Lemoine started a baking business at St. Charles, on the Richelieu River, in the spring of last year, but has not made it a success. He was pressed for payment a few months ago by the McKay Milling Company, and has now assigned. He is said to owe about \$3,000.—The assignment is reported of Eusebe Leveque, a small storekeeper at St. Pacome, owing about \$1,300. In 1896 he compromised at 30 cents.—P. Cerutti, a tailor at Three Rivers, has assigned to the Court. The business was first started by Cloutier & Cerutti about ten years ago. They failed and dissolved in 1891. P. Cerutti & Co. continued and failed in 1896, when Mr. Cerutti resumed in his own name, with no better results.