

THE Upper Canada Furniture Company at Bowmanville, whose troubles we noticed last week, is now advertising its assets for sale; they amount to \$68,000; of this sum \$35,000 is composed of manufactured goods.

THE Canadian Pacific Railway Company has granted to members of the Northwest Commercial Travellers' Association residing on the Pacific coast the low rate of 3½ cents per mile for transportation on the Pacific division of the road.

THE Montreal civic accountant has returned the revenue of the city for the ten months ended October this year. He says that up to that date the receipts had been \$2,117,142, against \$1,980,300 at the same date last year; increase for this year, \$136,842.

THIS has been a busy season for Parrsboro. The shipments of coal have been larger than ever, says the *Sackville Post*, and will probably exceed 80,000 tons, while lumber shipments will be fully equal to the quantity exported last year, which was 32,000,000 feet.

THE value of exports from St. John for last month was \$295,682, of which \$212,966 worth was Canadian produce. They were mainly products of the forest, manufactures, fish, field products and animals coming next in order respectively. The total for October, 1890, was larger by some \$60,000.

"MR. B.'s means were never very large, but a laxness in habits probably contributed most to his want of success." Such is the significant comment made by our correspondent on the case of Abraham Blondeau, general merchant and postmaster at Black Lake, in the asbestos belt of Megantic County, Que., who has assigned to the court on the demand of a Quebec dry goods house. He had previously made an offer of 50c. on the dollar, which was declined.

IT is stated, with respect to the output of flour at Minneapolis, Minn., that last week's was the heaviest ever made. The *N. W. Miller* says: The aggregate manufacture for the week ended Saturday was 208,930 barrels, against 205,720 barrels the week before. Twenty-one mills are still running, getting out 35,000 barrels or over per 24 hours. The direct exports last week were among the heaviest ever made, being 97,700 barrels, against 86,590 barrels the preceding week.

AFTER being twenty-three years in the shoe business in Chatham, Charles Doile has found it necessary to consult his creditors. This he did a few days ago, and offered them 75 per

cent. If the security is forthcoming this week the offer will be accepted. His assets and liabilities are about \$16,000 each.—Last week we noted the troubles of James Harris, furrier, etc., of this city. A few days ago he submitted a statement showing liabilities of \$21,000 and nominal assets about \$17,000. We notice that the stock is now offered for sale *en bloc*.

SINCE their retirement from the firm of Hees, Anderson & Co., window shade manufacturers of this city, Messrs. J. C. and Isaac Anderson, with Mr. J. S. Robinson, have acquired the business of the Eagle Photo. Dry Plate Co., of Hamilton. It is their intention to improve and increase the facilities of the factory so as to make it, in a very short time, one of the most complete of the kind. The style of the new concern will, we understand, be Anderson, Robinson & Co., with headquarters at 56½ King St. east, Toronto.

A FIRM of carriers in Quebec, Messieurs. E. Falardeau & Frere, have suspended, and propose paying twenty-five cents in the dollar on their obligations as they fall due. This offer has been accepted by the local tanners interested, and is as much as they can pay evidently, their liabilities being about \$14,000, while assets are put at about \$4,000. Their output has been about 300 sides a week, and it seems from the result as if the more goods they turned out the worse they were off, a phase of manufacturing that is not unknown, here and there.

IN 1888 Robert Leask, dealer in men's furnishings in Hamilton, failed. His wife, with the assistance of her father, bought at 40 per cent. discount the stock, amounting to \$5,000. Since then she has not made substantial progress and now she too assigns.—Two carpenters named Glave Bros., who had saved a little money, began general store-keeping at Lamash on 14th March, 1890. Having no knowledge of their new occupation it is not surprising to hear of their assignment.—S. F. Fullerton, carriage maker, Owen Sound, has also assigned.

FOLLOWING a demand of assignment made upon him, Gedeon Lalonde, a store keeper and baker at Coteau du Lac, Que., has turned over his estate to the court; liabilities are \$2,648. A want of business education and training were the weaknesses in his case.—L. P. Methot, general dealer, of Fraserville, has assigned on demand. He was previously of Methot & Jorre, who failed in 1886; liabilities not yet ascertained.—A small jeweller at the same place, named J. A. Savard, is offering his

creditors 10 cents on the dollar, and if not accepted will assign.

THE town of Richmond, Que., furnishes two failures to this week's list. The first, that of D. F. Bedard, general merchant, was not unexpected, as he had been slow and in weak shape for some time back; but the report that L. Jutras, general dealer and post master at the station, was compromising, created some surprise. The arrangement is on the basis of 50 cents on the dollar, half cash, and half six months; liabilities, \$7,000. Mr. Jutras has been in business a dozen years or more, with a good record, and was generally supposed to be in easy circumstances.

THE mercantile firm of F. Forest & Co., of Joliette, Que., are in insolvency, and a meeting of their creditors has been called for the 13th inst., to appoint a curator. Forest has not been a successful business man, having failed several times in the past. Latterly he has been doing an auction business through the country, buying up job lots of goods for this purpose.—In the same town we have also to chronicle the assignment of Picard & Chevalier, dry goods men, with liabilities of \$4,719. The partnership only dates from Nov., '90, though Picard had been in business alone three or four years previously.

THE Peterboro' firm of Reid, Gilmour & Co., of the steam biscuit and confectionery works, is winding up its business. This step was taken because of the ill-health of the senior member of the firm. The junior member, not having any previous knowledge of the business, felt disinclined to carry it on alone, and it was therefore decided to close up their affairs. The *Review* says that both Mr. Reid and Mr. Gilmour left on Wednesday for Brookville, and they leave not one dollar of a liability behind them. In winding up their affairs they met every account to a cent, and left a number of friends behind them.

G. CHARTIER DIT ROBERT, in general store and hotel business for the last quarter century at St. Benoit, Que., has had to assign on the demand of Messrs. Gault Bros. & Co., of Montreal; he owes \$8,390. The case of this trader seems one of dry rot, and though this is his first failure, his business seems to have been gradually declining of late years.—A demand of assignment has been made upon Stanislas Robitaille, of Montreal, a jobber in stationery, twines, &c. He got behind last July and made an arrangement to pay fifty cents on the dollar on liabilities of \$9,216, but he has apparently been unable to complete this settlement.

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