JOHN FALCONER, dry goods dealer, in Winnipeg, is in trouble and has assigned.

THE Montreal tea house of Messrs. John Duncan & Co., has establised a branch house in Yokohama, Japan.

The request of the Berlin Board of Trade that the train which leaves Toronto shortly after six and runs as far as Guelph should be allowed to continue to Berlin has been granted. This arrangement will take effect on May 1st.

APPLICATION will be made, we understand, for letters patent incorporating the W. E. Sanford Manufacturing company, of Hamilton, with a capital of \$300,000. The object is the continuance of the clothing business that has been for years familiar to the trade of Canada as W. E. Sanford & Co.

THE Ottawa Citizen understands that Mr. G. B. Burland, of the Burland Lithograph Co., and of the British American Bank Note Co., Montreal, will shortly open a branch establishment in his stone building in Ottawa, where many years ago he carried on the business of the Bank Note Company before he removed it to the head office in Montreal.

The striking silk dyers of Paterson, N. J., who have been "out" since 8th February last, resumed work on Monday of this week. It is estimated that they have lost \$150,000 in wages by the strike. The other silk operatives thrown out of work have lost \$900,000, and the loss to the business interests of Paterson, according to the N. Y. Times, will amount to fully as much more.

WE gather from last Saturday's issue of the Manitoulin Expositor, that over half the right of way between Algoma Mills and the Sault on the line of the Sault extension of the C. P. R., has been cleared out. Much of the grading has been done towards Blind River. The pile driving on the whole extension is practically completed, and a large amount of the rock cutting has been done.

Ar Beaverston, on the north shore of the Georgian Bay, Burton Bros. are getting out some seventy-five or eighty thousand feet of board timber and five or six million feet in saw logs. At Collins Inlet the Collins Inlet Lumbering Company will have out five and a half million feet in saw logs. All along the North Shore there will be an unusually large out-put of logs this year, so says the Expositor.

"I WONDER," said a gentleman who watched the crowd frantically struggle and surge in front of Nordheimer's last Friday, "if the hundreds, who will plank down their five and ten dollars to hear the divine Patti, have squared up with their grocer, tailor and butcher? I think that I could pick out quite a few whose musical taste must be elevated at the expense of their creditors." And, doubtless, he could.

The Dominion Terra Cotta Lumber Company is applying for a charter. It is to have a capital of \$\tau200,000\$, and the chief place of business will be at Deseronto. Among the incorporators are J. F. Torrance, F. S. Rathbun, E. C. French, H. B. Rathbun and R. C. Carter, the latter of Kingston.

At the mills of Hull, Que., the Ottawa Free Press learns that the lumber prospects for the coming season are excellent. Several of the leading firms say that their business in sawn and square lumber will be exceptionally heavy. A slight advance in prices is anticipated. A larger quantity will be manufactured this year than last, several of the firms showing an immense increase. Should the weather favor the getting out of the logs in the woods the drive will be very extensive owing to the heavy cut in the different shanties.

Messes. James Maclaren, of Buckingham, lumber manufacturer; Albrech T. Pagenstether, of the city of New York, merchant; Warren Curtis, of Corinth, state of New York, paper manufacturer; John Edward Doyle, and John Forman, of Montreal, merchants; will apply to the Quebec Legislature to be incorporated as the Laurentides Pulp Company (Limited) with a capital of \$200,000. A factory is proposed to be built in Montreal.

The smuggling of supplies across the lines the duty on which would amount to \$12,000, has been detected. The culprit was a lumberman who has been operating on the borders of Canada and New Hampshire. The stuff was shipped on the Grand Trunk Railroad under seal, and was not to be taken out of the cars at a Maine station. But the seals were broken at a Canadian station on the Grand Trunk Line, and the supplies were there removed and hauled across the country on teams.

What is said to be the largest single transaction in spot cotton in the history of the trade of Texas, if not of the entire South, occurred at Galveston on the 23rd inst. The sale consisted of 6,500 bales for export. The total spot sales on that date aggregated 8,118 bales, representing over \$400,000. The total stock of Galveston on the 23rd was 31,556 bales, but the above heavy purchase reduced the amount of cotton remaining for sale in first hands to about 5,000 bales, which was less than the stock in any previous year at this season.

In Victoria, the British Columbia Stationery & Printing Co., is asking an extension of time of from six to twelve months on liabilities of \$58,000. For some time the company appears to have been heavily losing money.—The effects of Clements & Reinger, saloon keepers in the same city are to be sold by the sheriff.—C. L. Huson, grocer, in the same city who bought the business of his father, has been sued and the sheriff has taken possession of his effects.—In Vancouver, B. C., P. Gammon, butcher, has been sued. His liabilities are over \$5,000, to pay this sum he has assets of about one-fifth of the amount.

In business circles there have been quite a few changes this week. In Listowell, Climie & Clark, general storeke pers, have dissolved. R. H. Climie retires, and A. J. Climie takes his place.—At Chesley, G. W. Rolston & Co., conduct the felt boot business formerly carried on by Grosch, Rolston & Co.—J. F. Ewing continues the grocery and shoe store at Orangeville, of Leighton & Ewing.—At Ruthven, the woollen manufacturing business of Dixon & Moore has been changed to Johnston & Moore.

—In Hamilton the cigar firm of F. Schwarz Continues. & Son is dissolved, Fred Schwarz continues. —Clerihew & Whaley, grocers, Brockville, is now changed to Clerihew, Whaley & Co.

So unusual a thing is it for a man who has failed and compromised ever to bother his head about the sum-less than twenty shillings in the pound-left unpaid, that the Stratford Beacon, commenting on our referencs to Tasker Marvin, of New York, as having paid his creditors in full, tells a story of an Inverness merchant, who had failed through no fault of his own. This was Mr. D. Macdougall, of the Tartan warehouse. Inverness. He was banqueted by the merchants of Glasgow and presented with a handsome service of plate on the occasion of his going to Glasgow to settle up with his creditors, in full, with interest. "Scores of those who entertained him," we are told, "knew nothing about him, and with only a few of these had he had dealings." This would seem to indicate that, in addition to being honored as a man punc-

tilious about meeting his obligations, he was also treated somewhat as a rara avis; for it is but one man in a thousand who would do as he did.

CONTINUING our enquiries into business difficulties among Ontario traders, we learn that J. W. Parish, furniture dealer, in Alliston, who called a meeting of creditors, as we stated last week, has assigned. In the same place, H. Henderson, after being in the shoe business about four years, has made an assignment. -The livery business of A. A. Davis, at Belleville, has been sold out for \$900 under power of chattel mortgage. It was bought by Mic. McMahon. It is about four years since this business was opened by Davis, and the farm that he then possessed has gone "where the woodbine twineth."-Robert Turner, a Brantford grocer, who is a steady and industrious man, is again in difficulty, and is offering to compromise liabilities of \$6,600 at 50 per cent. His assets are nominally about \$1,000. He has been a long time in business, and about ten or twelve years ago he failed.

—Since our last issue, G. A. Powell, grocer, Brussels, whose store was then closed, has assigned—Wm. Hortop, grain dealer, Guelph, is reported away, leaving heavy liabilities. He was about that city for a long time and was supposed to be doing well, but unfortunate grain speculation has been the cause of his present trouble.

Scott & Dunfield, dry goods merchants, who bought, about a year ago, the stock of Reid & Bull, St. Catharines, at 70 per cent., because they wanted the store, find that they have given quite enough, if not more than enough for the stock. Their business has not since been very large and they have deemed it best to assign to E. R. C. Clarkson. liabilities are \$7,200. Assets \$6,900. ought not to be a bad estate. --- A fruit dealer at Harriston, named George Walkey, has sold out and is now offering creditors 25 per cent. of their claims. This is a small rate to accept but under the circumstances probably it is the best that they can do.--At Kincardine, a hotel keeper named Joseph Parr has assigned and a meeting of creditors has been called. It is stated that the Scott Act is the cause of his -F. Kaempf, who has a saw mill at failure.-New Hamburg, has assigned and called a meeting of creditors for the 5th instant. --- At Pine River J. McKenzie, general storekeeper makes an assignment. He combined selling goods with school teaching. --- The wholesale woollen firm of Thos. Houston & Co., in this city, which suspended payment nearly two months ago and offered creditors 50 per cent. of their claims, has not been able to resume, as expected last week. Their offer has not been accepted by all creditors and they have now made an assignment to Mr. Clarkson. The firm and its predecessors have been in business since early in 1879, and were said to have a capital of \$10,000. Much of this was contributed by W. S. Foster, who retired from the firm in August, 1885. Since then the business has been continued by T. Houston, who pluckily undertook more than he could carry out.—The book store of W. G. Boyes. was closed last week under power of chattel mortgage. Mr Boyes has since assigned.

The following letter is sent us by a manufacturing house, who received it the other day from the writer, Mr. H. H. Miller, of Hanover:

"Gentlemen,—Mr. Henry Glauser, of Elmwood, shoemaker, has sold out his business in Elmwood, including all his stock and the premises in which he carried on the business. This is all the property which he owned and he has received payment in full for both stock and real estate and is therefore in a position to refuse payment of your claim against him if he should so choose. His intention is not however to act dishonestly with anyone but neverthelss as he has been unfortunate in his business in Elmwood and has also lost a great deal through sickness he claims that under the circumstances you should make a consider-