

In Toronto, Churchill and Hudson, speculative builders, who have never been considered financially strong, are now compelled to assign.

—Paul Shakespeare, for twenty years in dry goods and groceries here, and who was supposed to have accumulated some means, has assigned to his largest creditor.—Butchers are generally supposed to get a fair margin of profit, but it appears that Etwell & Co. never made much, if any money. Their assets have been mortgaged for years and now their affairs are in the hands of Henry Barber, assignee.

—E. R. C. Clarkson has been asked to take charge of the affairs of W. R. Ross, plumber here, who finds that an assignment is necessary after being in business five years.

The sheriff is in possession of the assets of Hambleton Bros., general storekeepers, at Alexander, Manitoba. Several judgments have been obtained against the firm, and the stock was advertised for sale for the 22nd inst.—Last April, Munroe & Co., liquor dealers at Brandon, assigned, with liabilities and assets equal, at say \$3,500 each. Now they have arranged a settlement at 50 per cent.—Berkman & Bennett, general storekeepers, have been in business two years at Regina. Of late a number of creditors have sued them, which has doubtless precipitated their assignment.

—S. Bere, a Hebrew dry goods pedler in Winnipeg, has failed.

■ A RAILWAY man, well-known both in Canada and the United States, and much respected passed away in the death, last week, of Mr. W. K. Muir. The deceased was brought to Canada, we believe, by the late C. J. Brydges, the general manager of the Great Western railway. He was connected with that road until about 1863, when, on the removal of Mr. Brydges to the Grand Trunk, to be succeeded by Mr. Swinyard, he became manager of the Detroit & Milwaukee. Later he became manager of the Great Western, a position he occupied for two years, and then took the position of superintendent of the Michigan Central, and afterwards of the Canada Southern, and severed his connection with the management of railroads about 1880. Mr. Muir was a good representative of the class of competent and trained British railway men who came out on the inception of the railway system of Canada. He leaves a widow and a large family in very comfortable circumstances.

BOOKS AND PAMPHLETS RECEIVED

EDUCATION OF BUSINESS MEN.—I. and II. This pamphlet contains what we have already noticed and quoted from, viz.:—"An address

on Schools of Finance and Economy, by Professor Edmund J. James, Ph. D., delivered before the American Bankers' Association, at Saratoga, N.Y., 3rd September, 1890. It is now issued in pamphlet form by this association. But it contains something more, namely, a report of the committee of the Association on schools of finance and economy (November, 1891), and letters from bankers and educators upon the subject. An examination is to be made, we are glad to learn, by Professor James, into schools of the kind in Europe, whose report will be made at the Convention of the American Bankers' Association, in San Francisco, September 7th and 8th next.

THE PRIZE LIST OF "CANADA'S GREAT FAIR," which is the popular name given to the Industrial Exhibition, is to hand again for the annual event, to be this year inaugurated in this city on the 5th of September next. The prize list fills upwards of eighty pages, and offers substantial inducements both to exhibitors and visitors, the number of which latter exceeds a quarter of a million a year.

POLITICAL ECONOMY AND ETHICS, is the title of an essay by James Gibson Hume, A.M., Ph.D., Toronto University, published by the J. E. Bryant Co., Limited. We hope to quote from this pamphlet presently. It is a resume of the principles of older and newer economists and writers on the subjects indicated in the title.

Prof. W. J. Ashley's name is appended to a 20 page pamphlet on the subject of METHODS OF INDUSTRIAL PEACE, which was delivered as a public lecture before the University of Toronto on the 23rd January last.

DID YOU SOLVE THE RIDDLE?

Two correspondents make some statements in the New York Times of a recent date which the proprietors of the journal called the *Canadian Queen*, published in this city, should answer without delay, for we understand that there are others nearer home who have a somewhat similar experience to relate. It seems that the correspondents referred to were attracted by an advertisement in the N. Y. Times, professing to give prizes for the current answer to a certain riddle. One "F. M. L." states that in due course he was notified that he was successful, and had been awarded a diamond ring as a "special prize." This pin would be sent him when he secured three new subscribers for the *Canadian Queen* paper and when fifty cents was enclosed to defray expenses. To test the genuineness of the scheme, "F. M. L."

complied with these conditions. Two months have passed; the diamond ring does not yet glisten on the finger of the confiding New Yorker; his three friends are awaiting the receipt of their *Canadian Queens*, and he seems justified in asking if there is such a paper as that named. The experience of the other correspondent was much the same, and he, too, harbors feelings not altogether friendly to the propounders of the riddle, the solution of which was easy compared to the harder one of "Where's my prize, and where's my money?" We suppose it is human nature all the world over to want something for nothing, or next to nothing. But there are few who would willingly give their something for nothing.

"AND CO."

When Parson Brown spliced Jane and me
Nigh fifteen years ago,
He slapped me on the back, says he,
"There now, you're Smith & Co.!"

Since I first started keepin' store,
Nigh fifteen years ago,
I've busted twice, and mebbe more,
As Smith, without the "Co."

But now that creditors won't sell
Me goods on my own name,
I know a dodge that works right well,

Secures you tick, p'raps fame.
I'll simply get some printer chap
To make it "Smith & Co.,"
Which brings to mind the parson's slap
Of fifteen years ago.

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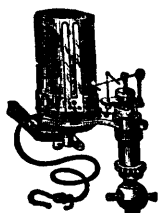
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