THE private banking concern of James G Shipley, who was a cattle dealer five years ago and who since did business under the name of Shipley & Co., of Ailsa Craig, has suspended payment with liabilities at \$66,000. At a meeting of creditors an offer of 40 cents on the dollar with security, and 50 cents without security, was made and refused. A motion to wind up the estate was carried.

THE town authorities of Minnedosa, Man., invite correspondence from parties willing to undertake the construction of a dam and working of water power on the Little Saskatchewan river. A competent civil engineer's report provides for a reservoir or power canal of 600 feet long, 150 to 200 feet wide, and of a minimum depth of 13 feet, with four good mill sites adjacent thereto. The engineer states that there is a good opportunity for the utilization of a splendid water power, and estimates that the revenue derived therefrom will probably repay the whole outlay in three or four

E. ELLIOTT, dealing in crockery and tins at Ottawa, has assigned. A moulder by trade, he began a grocery business a few years ago, which not proving a success, he abandoned for the above line a year or so ago. ---- L. S. Lewis, for the past quarter of a century in Reneral trade at Newboro, Ont., is reported embarrassed, and has called a meeting of his oreditors for the 24th inst. Mr. Lewis has always been a prominent citizen, and has alled the position of postmaster, town clerk, clerk of the court, &c. Some years ago he Went into some railway contracts, which are not thought to have resulted altogether favorably.

THE Imperial Dry Goods Co.. at Ingersoll and Woodstock, are offering creditors 70 per Cent., spread over a period of fourteen months. This concern succeeded Coyne & Co., Ingersoll, about a year ago.----It is a little surprising to hear of the failure of W. A. McCrea, bardware dealer, of Kirkfield, who had always borne an excellent reputation, and had a good business record of six years .---- Malcolm Mc-Renzie, general merchant, Port Rowan, has Assigned. A year ago he showed a surplus of regret to Wm. Gamble that he quitted his thware shop and opened an hotel at Port Hope. Now he finds that his money is all sone and possibly his credit too. He resumes his workshop.

Longits Wholesale Trade of Lurina

JAMES MORRISON,

BRASS FOUNDER,

MANUFACTUREB OF

And a Full Line of

Steam Fitters' and Plumbers' Brass Goods

Wholesale Dealer in Malleable and Cast Iron Fittings.

Fittings. Wrought Iron Pipe, i in. to 8 in. Kept in Stock

SEND FOR PRICES.

Steam, Pressure and Vacuum

GAUGES

Hancock Inspirators Marine Pop Safety Valves (govern-ment pattern), Thompson Steam Engine Indica-tor

tor. Steam Whistles. Bight Feed and Cylinder Grease and Oil Cups

Ontario

Toronto,

THE long-established fiem of Carlisle Brothers & Co., in St. Catharines, has disposed of the dry goods, millinery and mantle branch of its business to Mr. John Rennie, of Toronto. The firm, however, continues the carpet and house-furnishing business. The Messrs. Carlisle have an excellent record. Since the day in 1851 when Struthers and Carlisle founded the business-which was continued from 1865 to his death by Mr. Henry Carlisle-down to the present time, the firm has had a high reputation for enterprise and integrity. We are glad to hear of the maintenance in St. Catharines of the firm name.

LAST year the husband of Mrs. J. C. Murray failed as a Toronto merchant, and creditors closed the business. Afterwards M. resumed business in his wife's name. She now calls a meeting of creditors.---- Noble & Davidson, wood-turners, assign with liabilities of \$4,000 and assets nominally the same. At a meeting of creditors it was decided best to liquidate.——The failure of Elizabeth Purliquidate.—The failure of Elizabeth Pur-land, doing business as the Canada Furniture Company, is announced, and she has assigned. After being only one year in this line previous to this, her husband failed in the dry goods trade.--A meeting of the creditors of E. M. Mathews, proprietor of the Arlington hotel, has been held. It was ascertained that he owes \$10,000 and has little or no assets.

Some years ago, A. S. McEdwards, who had failed as a general storekeeper at Dundalk, opened a store in Chesley, under the style of A. S. McEdwards & Son. About 1890 they returned to Dundalk and opened business as McEdwards & Co. Now Annie E. McEdwards, being the sole owner, assigns to D. Blackley. -A number of creditors mourn over the absence of Levi C. Dick, planing mill man, at Fordwich, who was disposed to extend his business beyond reasonable limits.—John Bambridge, formerly a liveryman at Watford, started furniture selling in that place about three years ago. Now Thos. Crowe, who held chattel mortgage, has taken possession of the stock, and B. has assigned, owing nearly \$10,000, a third of which is borrowed money. The estate is a bad one.—Eber B. Tree, agent, Woodstock, has assigned.

An offer of 50 per cent. is made to creditors of J. C. Overell, dealer in books and stationery, Belleville, whose failure we noted some weeks ago, but we have not heard that it has been accepted. — -Two young women, milliners at Delhi, named Gearhard and Robinson, are endeavoring to compromise liabilities of \$940. They have nominal assets nearly the same. ----J. H. Bowman, furniture dealer, situated at Dundas, has assigned. This is somewhat sur-prising, as he claimed a surplus of \$7,000 a

Leading Wholesale Trade of Toronto.

CARPETS For Churches

CARPETS For Bedrooms

CARPETS For Libraries

largest carpet warehouse in Canada.

T. G. FOSTER.

CARPETS For Private Offices

14 and 16 King TORONTO.

FOSTER & PENDER.

D. A. PENDER.

year ago.—An implement a named R. Piggott has assigned.--An implement agent at Guelph named R. Figgott has assigned.—About three months ago Bean, Peltz & Bean, who kept variety stores at Harriston, Clifford and Dur-ham, claimed a surplus of \$4,000. A meeting of creditors is held at Guelph and they will make an offer of compromise. Liabilities \$4,000 and nominal assets \$5,200. -About three



MONTRHAL