

J. C. Robertson, hardware, Toronto, has assigned.

Jas. M. Mitchell, harness, Watford, has assigned.

C. D. Wilson, boots and shoes, Newmarket, has assigned.

H. Slight, nursery, Toronto, a meeting of creditors held.

A. E. Ridley, agent, St. Thomas, was arrested for forgery.

Baird & Yoe, dealers in tinware, Toronto, have dissolved.

Gardner Bros., hardware dealers, Essex Centre, has assigned.

Arch. Hendrie, general storekeeper, Plantagenet, has assigned.

Robinson & Bro., jewelers, Toronto, stock advertised for sale.

Thomas & Elliott, pop manufacturers, Strathroy, have dissolved.

R. D. Campbell, harness, Holstein, has removed to Walkerton.

F. & R. Boomer, general storekeepers, Point Edward, have assigned.

Petley & Petley, dealers in dry goods, (Ld), Toronto, have assigned.

Moore & May, general storekeepers, Port Stanley, have dissolved.

Watkins & Cook, pickle manufacturers, Toronto, have dissolved.

Ed. McKeown, dealer in dry goods, Toronto, stock to be sold 7th prox.

T. E. Essery, dealer in bankrupt stock, Orangeville, has sold out.

Challoner Bros., jewelers, Strathroy, style now Challoner & Mitchell.

A. Donald & Co., general storekeepers, Campbellford, have assigned.

Carmoosky & Anderson, furniture dealers, Kingston, have compromised.

Morris & Watt, dealers in threshing machines, Brantford, have assigned.

Benj. H. Unger, general storekeeper, Alvisston, held a meeting of creditors.

Ferris & Co., Moxie Nerve Food, (J. C. Huff, Propr.), Toronto, have assigned.

Petley & Petley, dealers in dry goods, Toronto, stock to be sold on 7th prox.

Phillips & Mottashed, builders, Hamilton, have dissolved; Jas. Phillips continues.

Donaldson & Milne, accountants, Toronto, style now Donaldson, Milne & Bellsmith.

P. Paterson & Son, dealers in hardware, Toronto, stock to be sold on the 7th prox.

W. J. McMaster & Co., wholesale dry goods, Toronto, called a meeting of creditors on the 27.

H. H. Pigeon & Co., general storekeeper, Ottawa, has dissolved partnership; H. H. Pigeon continues.

The following were burned out at Welland: Wm. Earlio, hotelkeeper; E. A. Sauter, cabinet; H. D. Lock, tailor; M. Whaley & Co., tailors.

QUEBEC.

H. Charlebois, shoes, Hull, has assigned.

Jos. E. Larmec, grocer, Montreal, is dead.

Col. W. F. Ibbotson, druggist, Sherbrook, is dead.

Olivier Dion, carriages, Shefford, has assigned.

L. C. Grant, hotelkeeper, Montreal, has assigned.

F. X. Crevier, plumber, Montreal, has assigned.

J. C. E. Montreuil, grocer, Quebec, has assigned.

C. H. Beaulieu, grocer, New Carlisle, has assigned.

Harnoin & Legault, tallow, St. Henri, have dissolved.

Mercier & Beaudry, builders, Montreal, have dissolved.

J. G. H. B. own, wholesale clothing, Montreal, has assigned.

P. A. Roux, general storekeeper, Stanfold, has assigned.

W. J. Webster, shoe manufacturer, Montreal, has suspended.

Boulanger & Co., lumber dealers, St. Joachim, have dissolved.

P. C. Dussault, grocer, Montreal, is offering to compromise.

Belair & Co., shoe manufacturers, Montreal, have dissolved.

Jas. Robertson, general storekeeper, New Richmond, has assigned.

Belair & Simard, sewing machine agents, Montreal, have dissolved.

Charlebois & Robert, coal and wood dealers, Montreal, have dissolved.

L. D. Sims & Co., manufacturers of paper boxes, Montreal, have dissolved.

H. Guillette, general storekeeper, Bedford, stock advertised for sale by trustees.

Thos. Acteson, general storekeeper, L'Anse au Gascon, is offering to compromise.

W. F. Lewis & Co., wholesale liquor dealers, Montreal, was succeeded by Lewis, Rohr & Co.

NOVA SCOTIA.

A. J. Cox, jeweller, Truro, has assigned.

E. S. Condon, trader, Berwick, has assigned.

W. N. Forbes, grocer, Dartmouth, has assigned.

Jos. Buford & Co., clothing, Halifax, have assigned.

NEW BRUNSWICK.

J. M. Beaton, grocer, Moncton, has assigned.

G. L. Young, fish dealer, St. John, has assigned.

Dudne Breeze, liquor dealer, St. John, has suspended.

R. C. Thorne, dealer in hardware, St. John, has assigned.

Geo. Morrison, wholesale provisions, St. John, has suspended.

Insurance Briefs.

The fire insurance companies have decided that the people of Quebec province shall pay the commercial tax imposed by the Provincial Government, and it has, consequently, been agreed that in order to meet this new expenditure, rates will be increased by 2½ per cent. in Montreal and Quebec, and by 5 per cent. in country districts.

The Governor of Massachusetts in his message to the Legislature calls attention to the large annual fire waste in the commonwealth, amounting to four and one-third millions of dollars, half of which he says "is due to causes that are preventable." As a remedy he proposes to so change the law that instead of the inquest now required in special cases only there will be a simple and inexpensive means of in-

vestigating every case of fire within the commonwealth.

The new Ronald fire engine purchased by Winnipeg, is said to be the largest steamer ever built by the company.

The twenty-fifth annual report of the Waterloo Mutual Fire Insurance Company is one that it need not to be ashamed of. The Company issued 5,597 policies last year, and the total number of policies was 12,017, covering \$11,675,000. The total assets reach \$202,070; and allowing \$50,200 for re-insurance liability and \$7,700 for unadjusted losses, there is a balance to the good of \$193,000 in premium notes, mortgages and debentures.

A preliminary abstract of the business of Canadian life insurance companies for the year ending 31st December last has just been issued. Excluding the London Life, whose business is chiefly industrial, it appears from the return that the Ontario Mutual has issued the most policies in the year of any Canadian company, viz.: 1,948, but in the amount of the policies this company stands sixth. The Canada Life issued 1,931 policies for the amount of \$4,175,789. The Federal Company comes next with nearly 600 policies less than the Canada Life, but running the latter company close in amount assured, viz.: \$4,039,060. The Sun is third, the Manufacturers' Life fourth, and the Confederation fifth. In the year's premiums the Canada Life is, as usual, away ahead of the other companies, the amount collected reaching the magnificent figure of \$1,207,676, the Confederation stands second with \$517,220, and the Sun third with \$407,779.

The Board of Underwriters notified the Calgary Council some time ago, that unless certain precautions were taken by the 15th of February, insurance rates would be advanced 20 per cent. Those demands were: That the water tanks be put in repair and kept full; that the chemical engine be kept in a workable condition; that a paid engineer be kept on duty constantly, and that at least ten volunteer firemen sleep at the hall. Mr. Douglas, chairman of the Calgary fire, water and light committee, has replied that some time ago before Calgary had any protection against fire, the insurers were informed that if an engine were purchased and a good supply of water obtained the rates would be lowered; that these requirements were complied with and no reductions made, but in some cases policies were cancelled and rates advanced. Still further precautions were taken. A brick veneered fire-hall was erected with a good hose tower, firemen were given sleeping accommodation in the hall and a paid engineer was constantly in attendance. Yet, notwithstanding all these precautions no reductions had come up to date from the Underwriters. Many insurers have expressed themselves so well satisfied with the present fire protection, that in the event of an advance in rates, they will withdraw their insurance and put on a night watchman.

A correspondent writes: The Shoal Lake Milling Company has opened negotiations with the council of this place with a view to having its first loan taken of the mill to enable the company to raise \$4,000 to further improve the property.