punishment for their folly. So long as people are willing to deposit their money anywhere they happen to see a banking office, without investigating its character, they need not expect much sympathy. It is difficult for parliament to enact laws to protect people who appear so indifferent to their own interests as not to exercise even ordinary prudence.

THE firm of C. A. Dumaresq & Co., dealers in bankrupt dry goods stocks, Montreal, are reported embarrassed, and an accountant is engaged in preparing a balance sheet, but their affairs are reported to be so much mixed up that it is difficult to establish their real position. As near as can be gleaned, they owe some $15,000, while the available assets are likely to be very much less. Mr. Dumaresq was unfortunate in business several years ago, and has recently been doing business in his wife's name. It should be stated that this is an altogether different concern from "The Dumaresq Company."

IRA POWELL, implement agent and farmer, finds himself in a bad position financially. He owns two Ontario farms, both of which are mortgaged, and when one of them was offered for sale the other day, no person was found willing to pay the amount against the property. ——In 1888, R. Hutchinson moved from Enniskillen to Listowel, where he opened out his general stock. Two years later his son was admitted a partner, but he became tired of the business and left the firm. Evidently the senior was a poor buyer, and he sold on credit. These two elements of loss brought about his assignment.

BEING unable to arrange a compromise with creditors, Kent Whipple, brass founder, Hamilton, has assigned, owing $2,600.——An assignment has also been made by Fitch & Co., general storekeepers at Kingsville. They gave a bill of sale some years ago and now there does not appear to be anything for general creditors.——Edwin Sims, insurance and real estate agent, Brantford, who claimed to be worth about $10,000, has made an assignment. Quite a number of farmers and others are considerably interested in his estate and will receive only a small if any dividend.——Having dealt in furniture about five years at Parry Sound, Alex. Logan has assigned. In April, 1892, his creditors granted him an extension of time. Then he claimed a surplus of $1,000. ——The business of J. C. Dixon & Bros., worsted manufacturers in Dundas, has been suspended for a week. A meeting of creditors will be called in a few days. In the meantime a bailiff is in possession on behalf of the mortgagees.——Jos. McLelland, jeweller at Peterboro, who was at one time quite wealthy and retired from business, unfortunately felt or imagined the necessity of again opening a shop. Already he makes an assignment.——Some time ago we noted that McEwen & Co., clothiers at Sudbury, were financially embarrassed, Since then their creditors had a meeting, and now the firm assigns.——Nap. Laurandeau, boot and shoe dealer at Midland for a number of years, had a fair record, but unfortunately he was burnt out, and now he writes his creditors that he is unable to pay his bills.

THE city of Kingston, says our Mr. Oliver in his last letter, continues to improve, and is made still more attractive by many fine buildings recently erected. The Y.M.C.A. building on Princess street is one of the finest of the kind in the province. A little lower down is the Odd Fellows' Hall, another fine structure. The first floor is occupied by the Kingston Business College, of which Mr. J. S. McKay is principal. On the same street or adjoining it are the commodious stores of the old established firms Macnee & Minnes, Murray & Taylor, and the fine new building of Richmond & Co. This is a brick structure 42 x 128 feet, three storeys high. The front of massive grey stone with carved columns. The interior is fitted in hard wood, finished in oil, and is suitably divided into various dry goods departments. The Bank of Montreal and the Merchants Bank possess very substantial office buildings, and that of the Bank of B. N. A. commands a fine view of bay and harbor. The branch of the Ontario Bank will be moved into its handsome new premises on 1st prox. This creditable building, erected by the Anglican Synod of the Diocese of Ontario, has one of the best sites in the city. The interior is now being fitted up in polished oak wood work, and will have all the modern improvements; Mr. A. J. Macdonell is the manager of this branch. Another fine building, adjoining the old established firm of R. H. Toye, will be the new offices of the Kingston *Whig*.

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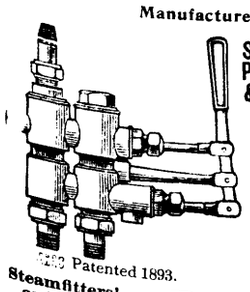

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