

A TYPE-WRITER trust has been formed in New Jersey; capital \$20,000,000, one fourth first preferred, six million second preferred, the rest common.

A NEW roller mill is the glory of Whitewood, Manitoba; main building, 48x30 feet; height, 50 feet; engine room, 30x20; four floors and an attic. Capacity 60 to 75 barrels per day.

MESSRS. J. H. Binstead, C. M. Lapoint, W. C. Hicks and Fred. J. Bauer, of Vancouver, have been duly incorporated as the British Columbia Wood Works Co., Ltd., with a capital of \$25,000 in \$10 shares.

THE firm composed of James Macleod and John T. Mackenzie at Charlottetown, as merchant tailors, has been dissolved, Mr. Macleod retiring. Mr. Mackenzie will continue the business at the old stand on Queen street.

FROM 1st April, says the *Brandon Times*, the style of the business carried on by A. Whitlaw, at Brandon, will be changed to The Whitlaw Trading Company, Mr. Joseph Whitlaw and Mr. M. S. Festing having been given an interest in the business.

LAMARCHE & CORBEAU, a Montreal firm of dry goods retailers, have just assigned. They started in April, 1892, on small capital, in a locality where strong competition prevails. They had a fire in their premises last November, but claimed to have been well insured.

A TORONTO saloon-keeper, named A. Greenwood, removed to Montreal in the spring of 1892, and opened up in a similar business on Craig street, fitting up premises quite expensively to cater for a "night business." He has not managed to make it work, and the assignee is in possession.

A DEMAND of assignment has been served upon Alex. Mackay, plumber, Montreal, and he has fyled consent to abandonment. Liabilities are about \$5,000, a fair proportion being due in Toronto.—Charles Thackray, contractor, at Montreal, has assigned to the Court, and shows an indebtedness of about \$5,900.

THE suspension is announced of Bowles Bros., general merchants at Windsor Mills, Que. They proposed a settlement at 35c. in the dollar cash, which was afterwards amended to 40 cents, and this latter proposal is now under consideration. They have some sixty creditors, and owe about \$14,000 direct, and \$4,000 indirect, with about \$9,500 of apparent assets.

THE sudden death of James Hay, senior, of Woodstock, is announced, at the age of 69. The establishment of Mr. Hay is a large one, and its enterprise has done much to extend the reputation of Canadian furniture manufacture.

AN established stationery concern at Nanaimo, B.C., Raper, Raper & Co., have assigned, owing \$4,200, with assets of \$5,500.—A bailiff took possession of the effects of the Commonwealth Publishing Co. at New Westminster, whose stock and plant have been sold.

R. S. MURRAY & Co., one of the oldest retail dry goods firms in London, is in trouble. The firm has usually carried a stock of \$15,000 to \$20,000, but a considerable portion of it is out of date. A few days ago Mr. Murray made an assignment. This worried him very much and on the very next day he died.

THE general stock of D. Sinclair, of Alvinston, will be sold by auction on Monday next.—The boot and shoe stock of James Porteous, at Galt, realized 62½ per cent.—Eighty cents in the dollar was made out of the general stock of MacAvoy & Fitzmartin, Campbellford.—The liquor and shoe stock of L. A. Gurnett & Bro., at Woodstock, will be sold today.

ASSIGNMENTS in Ontario since our last issue include that of Wm. Rannie, Caledonia, and John T. Foster, Dornock, general dealers; A. Gazley, fruit etc., Port Arthur; W. H. McAllister, stationer, London; G. W. Shipley, Ailsa Craig, and R. Kincaid, Wallaceville, general dealers; F. J. E. Lepage, grocer at Chelmsford; Edward Dusty, boots and shoes, St. Mary's; J. H. Shearer, dry goods, Toronto; John Hawke, stove and furnace dealer, Toronto; George Robson, grocer, Warkworth.

WE hear of the incorporation of the Eastern Trust Company, with head offices at Halifax, and with authority to undertake all kinds of trust and financial agencies of all descriptions. The provisional directors are Messrs. T. E. Kenny, John Doull, Adam Burns, Thomas Ritchie, G. J. Troop, J. C. Macintosh, T. Fyshe, Judge Henry, J. F. Stairs, J. W. Allison, Wiley Smith, J. F. Kenny, W. B. Ross, P. O'Mullin, Robert Caie, Yarmouth, and George A. Schofield, St. John. Capital \$200,000, in shares of \$100 each. It is stated that \$73,000 has already been subscribed, and when \$100,000 is secured the first meeting for organization will be held.

JUST a year ago, two young men named White and Baker began a tailoring business in Prescott, Ont., a town already more than well-supplied with tradesmen in this line. They have already assigned.—E. Morgan, who was a farm laborer with little capital and less experience, opened a small grocery in Smith's Falls, a twelvemonth ago. The Sheriff is now in possession of his estate, which will panfout poorly for creditors.

WE observe that the business of Messrs. James Murray & Company, printers and bookbinders, 28 Front street west, Toronto, is to be disposed of by tender, and that the firm have appointed their managing partner, Mr. T. G. Wilson, as trustee, to sell their running business and settle all claims. The opportunity is one worthy the attention of the trade, for the stock and plant are those of a first-class book and job establishment.

J. P. O'HIGGINS has been many years in the grocery business in London. Some years ago he failed, and for a time his wife carried on the business. He got his discharge and resumed in his own name, but though he has always had fair trade, he does not seem to have made money.—In 1888 the tailoring firm of Ballantyne & Boyd failed at Atwood, and R. M. Ballantyne became the owner of the stock. A year ago or more he claimed to be worth over \$4,000, but is now in difficulty.

MR. A. A. TAILLON, who has lived for twenty years in Sorel, Que., of which place he has been councillor and mayor, removes again this month to Ottawa, his birthplace, under agreeable circumstances. It is five and twenty years since he entered the Merchants Bank as a clerk, at Montreal, and he was sent in 1871 to Sorel, as the agent of that institution. Some years later he opened a private banking office in Sorel. He now goes to take the position of manager of the Ottawa branch La Banque Nationale.

TEN years ago Warren Hood, tinsmith, at Grenfell, Man., started business. About a year since he claimed a surplus of \$3,000, but among the items composing it was \$2,000 book debts. It is quite evident that Warren was easy-going, and it will be no surprise to hear that he has assigned.—Rogers & Douglas, general storekeepers at Elkhorn, have also been reckless in granting credit; their books show debts of \$5,600 and only \$5,900 in stock. They owe \$8,600. Their assignment also need be no surprise.

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