

NOTICE of the incorporation of the Germania Life Insurance Company has been filed in the Tutelle Office, Montreal.

The St. John firm of Charles E. Scammell & Co., ship-chandlers, are reported as having assigned, but no figures of liabilities are available yet.

A LONDON newspaper says that the private bank at Blyth has passed into new hands, James McMurchie, son of the reeve of Clinton, and H. T. Rance, long in Farran & Tisdall's bank in Clinton, have taken possession.

A TORONTO grocer on a small scale, Arthur E. Davey, has assigned. He had been only about fifteen months in business.—Last August, Arthur S. Hopkins purchased the old established drug business of H. A. Knowles for \$3,000, paying \$1,200 cash on account of the same, the balance being secured by a chattel mortgage. Now he is compelled to assign.

In the latest calendar sent to this office, a golden-haired young woman, in canary-colored gown and slippers, sits, in surroundings of purple—and, presumably, fine linen—having the Union Jack as a curtain to her mansion, and sings to a zither accompaniment, "We are the largest radiators under the British flag." The words of the song don't sound much like poesy, but then the authors say, "It is facts we are after." The donors of this work of Canadian art are the Toronto Radiator Manufacturing Co., Limited.

A DRY GOODS retailer in the northern suburbs of Montreal, J. P. Lanoix, who was burned out a few days ago, has arranged a compromise at 60 cents on the dollar cash. He owes just about \$5,000, and he gets \$2,650 insurance, and has some moderate salvage.—J. Homier, furs and hats, Montreal, reported failed last week, has arranged with creditors at 50 cents, on liabilities of \$3,730.—Joseph Lebrun, shoes, of the same city, recently assigned, proposes to pay his creditors 25 cents on the dollar. He owes \$3,300.

We note the following failures in Montreal: Amable Desautels, formerly a working shoemaker, who began manufacturing hand-made goods three years ago, has assigned on demand. He owes \$1,618 direct, indirect \$1,500.—A. G. Gaucher, a recent beginner in the jewellery trade, has been asked to assign.—Moise Richard, a grocer in the eastern suburbs, has made an assignment, and owes \$2,749.—J. W.

McKeen, grocer, barely a year in business, has not been able to make a success, and the assignee has taken over his estate.—J. W. Blanchet, dealer in men's furnishings, has been served with a demand of assignment, at the instance of Messrs. Gault Bros. & Co.; liabilities are not ascertained.—P. F. O. Charlebois, doing a small dry goods trade in St. Henri suburbs, is seeking a compromise.

MR. J. MARIO LAURE, of the firm of J. B. & A. Artaud Freres, of Marseilles, France, is in Montreal. He visits Canada in view of the French treaty, and to establish an agency for the sale of their products in wines and olive oils. Messrs. Artaud is a well-known firm in Southern France.

GEORGE STEELE, who has been a dealer in cigars, etc., at Lethbridge, Alberta, for a little over a year, has assigned.—Since October, 1889, J. Corbett & Co. have carried on a clothing trade in Winnipeg, with only moderate success, as they attempted too much. Owing to keen competition, they concluded it best to dispose of their stock, and since then we hear of their assignment.—M. W. Minthorne, a dealer in shoes in a small way at New Westminster, also places his affairs in an assignee's hands.

An offer of 60 per cent. has been made to the creditors of T. G. Foster & Co., dealers in cabinetmakers' supplies, for the assets of the firm. If the security is satisfactory, this will probably be accepted.—Five years ago J. T. Showler arrived in Arkona and purchased the general stock of B. Learn at \$2,000, making a small payment at the time, his father granting some assistance. For a couple of years he has found collections difficult, and we presume has got behind. He now calls a meeting of creditors to consider the situation.

THE general stock of Smith & Steel, at Seaforth, will be sold on Wednesday next. On the same date the general stock of J. Fraser, Lefroy, will be disposed of. D. B. Pratts', Hamilton, shoe stock will be sold on the day previous.—The grocery stock of Wm. Precious, Hamilton, realized 56 per cent. at sale. In the same city, James Robertson's dry goods fetched ten per cent. more.—At London, Hunter & Caldwell's shoe stock was sold at 41 per cent. discount.—Thos. Dayas' general stock, Charing Cross, realized 57 per cent.—Two per cent. less was made out of the dry goods stock of J. S. Smith & Co., Ingersoll.

At a recent meeting of the Ottawa finance committee, it was decided to issue debentures for \$300,000 to meet that amount of debentures which fall due in London in June. The new issue will be 4 per cents. Hitherto the city has issued 4½ per cents.—Ottawa Journal.

It is reported that George Crealock, cattle dealer in this city, has taken his departure, leaving some creditors in the lurch. About two weeks ago he borrowed \$700 from H. Mullins to pay for two car loads of cattle in Montreal; after selling them he was traced to Buffalo.

THE most recent invention of the Dominion Paper Company is a folding box, either telescopic or with lid attached. These boxes have reached a high stage of perfection and will apparently soon supplant the present style of hand-made boxes. They are made at less cost, of more durable construction, take less room in storage and can be transported at one-third the cost of the ordinary box. Manufacturers or others using large quantities of boxes would do well to enquire into the merits of this new style of box-making.

THE following country failures in Quebec Province are to be noted since our last issue: Mrs. Louis Gagnon, dry goods and millinery, St. Hyacinthe, has made an assignment. She got an extension of time in 1892, and then claimed a surplus of some \$4,000.—N. Le-pine, the Magog liquor dealer, is before his creditors with an offer of compromise at the rate of 60 cents on the dollar.—Barney Mullin, hotel keeper at Pigeon Hill, near the scene of the Fenian raid of 1870, where General O'Neill was made prisoner by the United States marshal, after his troops had been sent flying across the line by a few well-directed volleys from one company of Montreal volunteers—a small body of hardy Missisquoi farmers—has assigned. He suffered a serious loss by fire in 1893.—Antoine Courchene, a store-keeper on Isle Dupas, an island in the St. Lawrence near Berthier, has failed, owing, it is said, some \$5,000.—E. Bourgouin, general dealer, St. Flavie, already reported insolvent, is offering 25 cents on the dollar.—A demand of assignment has been made upon Telephore Demers, general store, Ste. Sophie de Levrard, who, it is said, recently made a transfer of his property. He failed before just ten years ago.—Napoleon Courtemanche, a hotel keeper at Chambly, has failed, owing \$9,336; he is said to show assets of \$8,000.

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