

SOME years ago A. Oetzel, a tailor at Waterloo, was considered to be very well off, but lately he has been losing ground and has now suspended. It is said unsecured creditors will receive a very small dividend.—The millinery stock of Mrs. S. W. Shibley, at Strathroy, is advertised for sale by the trustee. Carpenter & Simpson, machinists, Tilsonburg, and W. H. Calder, watchmaker, Stirling, have assigned.—J. E. Starks, cigars, Stratford, has absconded, and J. Putlane, hotel-keeper, of the same place has assigned; so have J. J. Baguley, tins, Peterboro, and Moore & Sons, marble dealers, Napanee.

For some time back there has been a lack of harmony between the partners of the wholesale hat and fur firm of McArthur, Gouinlock & Co., in this city. Its financial standing was considerably impaired when Mr. McArthur some time ago found it necessary to withdraw his capital to meet liabilities existing before he became a partner. The recent examination before a board of arbitrators showed that Mr. Gouinlock's interest amounted to a large sum, while the other partners were indebted to the business. A dissolution was announced a few days since, only to be followed by an assignment to Mr. Geo. Anderson, jr., of Blackley & Anderson. The direct liabilities are placed at \$33,000, and indirect, \$24,700. There is an overdraft at the bank of \$15,500, which is secured. The assets consist of stock in trade valued at \$46,600. A meeting is called for to-day, when Mr. Gouinlock will submit an offer which it is thought will enable him to resume the business in his own name.

THE Yorkville Wall Paper Co., in this city, is composed of J. L. and J. H. Bronsdon, who, after a brief experience, have assigned to Mr. E. R. C. Clarkson.—A firm of hatters, A. A. Knox & Co. by name, and also of this city, have abandoned their estate to Blackley & Anderson for the benefit of creditors.—It is said that the financial condition of E. D. Kerby, a dealer in oil at Petrolea, is somewhat involved, and his business has been placed in charge of a trustee.—The liabilities of J. C. Grant, a London hotel-keeper, are \$4,000, which he has offered to compromise at 25 cts. on the dollar.—Two tailors in this city, R. Stewart and H. Weinacht, both doing a small trade, have failed, and J. C. McCully, a general dealer at Wick, has also failed.—A bailiff is in possession of Chas. Campbell's hotel at Burlington.—It is said that when R. J. Wilkinson, a dealer in shoes at Essex Centre, added dry goods to his business he made a mistake. He has now assigned.—All but one of the creditors of Thomson & Wright, lumber dealers at Hamilton, are willing to accept the offer made by the firm of 60 cents on the dollar. Liabilities are about \$34,000 and assets \$81,000.

ANOTHER of the old merchants of Halifax has passed away in the person of Thomas A. Brown, late of the firm of Avery, Brown & Co., wholesale druggists. It is not a little singular that all three members of the old firm, viz., Dr. Avery, S. A. White, and Thos. A. Brown, have died within a few months of each other, all honored and respected as typical Canadian merchants.

THE Grand Trunk Company has had specially built for the Peterborough-Toronto local train service, via Port Hope, a handsome passenger car. It is 58 feet long and will comfortably seat 64 passengers. It is supplied with the Forney patent seat, and has at one end a ladies' toilet room and one for gentlemen at the other. The seats are upholstered in blue rep, while the whole interior of the car is elegantly finished.

THE principle of a copied letter is that it is always at hand as a witness. In case of doubt will often settle a disputed point, that is: How often do you wish that you knew just exactly what you wrote a certain party at a certain time? Does it not occasionally occur that to know just what you have agreed to do would be of advantage to you? Is not the question of copying your correspondence one worth considering? asks the *Boot and Shoe Recorder*.

THE failure of James Guest, wholesale wine merchant of Montreal, has again been prominently brought before the public by the arrest of Mr. Guest upon a *capias* at the instance of Messrs. Reid, Pye, Cunningham & Campbell of London, Eng., who are leading creditors themselves and who have also had other claims transferred to them, representing in all some \$27,000. The security offered by Mr. Guest's attorney has been refused by the judge, and the insolvent remains under restraint.

—Reports as to the condition of the dry goods trade in Montreal indicate that there is more doing than a week ago, as the cheap railway excursions from all points on the Grand Trunk and Canadian Pacific Railways have been well patronized by country retailers, and a considerable quantity of goods has already been sold, but it will be some days yet ere results in this respect can be fairly gauged. Travellers are nearly all home so as to be on hand to meet their customers who may come to town. City retail trade is beginning to pick up again as the "summer saunterers" are finding their way home, and the cool wet weather is suggestive of fall clothing. Remittances continue slow. An advance of about five per cent. in white cottons is reported, to take effect from 1st prox.; in checked goods cutting is still indulged in despite the

combinations. The firmness already noted in fine woollen dress goods and silks is maintained, somewhat higher prices being exacted by European manufacturers than early in the season.

—The Minister of Fisheries has taken the sawmill owners of New Brunswick and Nova Scotia in hand, and has notified them that the fouling of the streams in these provinces with sawdust and other mill refuse is illegal and entirely prohibited. The penalty for each offence is \$100, and will hereafter be rigidly enforced in case of any conviction.

—The withdrawal of St. Croix Mill from the association and the Chambly Cotton Mill declining to join, are the reasons given by the Dominion Cotton Manufacturer's Association for its decision to leave the price of Cotton open to each mill. There was a meeting in Montreal yesterday when a resolution to the above effect was submitted and passed.

—The North-Western Masonic Aid is the name of an assessment association of Chicago which has hitherto confined its certificates of so-called life insurance to members of the Masonic order. Finding that its field for obtaining fresh blood was becoming limited, it has now, like the London-the-less "Masonic Mutual Benefit Society," commenced to issue certificates to non-Masons all over the United States, wherever permitted by the insurance laws to do so. We hear of its having appointed agents in different parts of Canada, but they should understand that their work is illegal. The law will not interfere with them in the solicitation of Masons, anywhere, through the mail; but when they propose, as their circulars indicate, to issue certificates, and to the extent of \$10,000 upon one life, to all and sundry, through regular agents, they will find that the Insurance Act is very much in their way. A deposit of \$50,000 is needed, under a penalty of \$500 on the company and from \$20 to \$50 upon the agent soliciting such business.

ROYAL INSURANCE COMPANY OF ENGLAND.—While the results of last year's business done by the Royal Insurance Company of England are not quite up to those of 1885 and 1886, they are still such as point to the uninterrupted popularity of this stable English institution. Its operations, to quote the *Finance Chronicle*, from 1845 to the present day "have been attended with a success unsurpassed by that of any similar institution, and probably without parallel in the annals of joint-stock undertakings." We find the fire losses of last year to have absorbed 60-2%.

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