THE manufacturing firm of Hiram Walker & Sons, of Walkerville, Ont., are applying for articles of incorporation as a joint stock company. The capital stock is \$5,000,000, and all the various industries of their concern are included.

SHIPMENTS to the United States from the vice-consular district of Cookshire in June were valued at \$37,505. They included asbestos, \$10,860; lumber, \$20,422; lime, ice, hemlock bark, telegraph poles, pulp-wood, pulp, ship-timber, railway ties, &c.

THE Ottawa Brick Manufacturing Company (Limited) is incorporated in Ontario capital stock \$45,000. The promoters are Alexander MacLean, G. H. Perley, G. B. Greene, J. E. Askwith, and H. C. Monk, of Ottawa.

Mr. Thomas Dean, brass founder, etc., Toronto, has removed his foundry from 158 York street to more convenient premises, 184 Richmond street west, where he will deal in brass composition, zinc and copper castings, antifriction and babbitt metal.

According to a late report of Consul-General Rathbone, at Paris, the vineyards of France are being replanted at a very rapid rate with American vines. At the rate of progress which has been obtained the vineyards of that country will cover 6,425,000 acres in four years, and with American vines.

MESSRS. A. T. HARSHAW & Co., dry goods dealers, Napanee, began business in 1878. During the greater part of the time since that year they have done the best trade in the town, and were believed to be making money We learn, however, that they have assigned to J. Ferguson in this city.

More than a year ago, R. F. Davey left this city and went to Port Hope, where he began the jewellery business. After this brief experience he makes an assignment to R. E. Gunther.--J. Bauer, grocer and tailor, left Bridgeport a short time ago, and his creditors will not be able to get a dividend out of his

For a long time J. J. King has been engaged in harnessmaking, etc., at Tara. His neighbors regarded him very much, and they believed that he was making money. Hence his assignment the other day was a great surprise to the village. --- At the meeting of the creditors of Stewart & Van Ostrand, Elkhorn, and Narvolonsky & Repstein, of Moosomin, it was decided that the stock in both cases be sold and the business be wound up.

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We learn that an item appearing in our issue of 13th ultimo, referring to Mr. Brady, general dealer, at Windermere, B.C., is unfairly hard on that merchant. His assets were correctly stated at \$6,750, but his liabilities were over-stated; their true amount, as he represents matters to his creditors, was only \$3,607. Mr. Brady had to assign because some creditors refused the accommodation he asked for, but he showed a considerable surplus of assets.

IT is remarkable, says the Pilot Mound Sentinel, that while the country south of the Pembina and the Pembina lakes has been overrun with gophers during the past two years, yet north of the river no injury to crops has been sustained. While the municipality of Louise has, this season, found it necessary to expend \$1,500 for strychnine. that of Argyle had no need to spend a cent, nor have farmers been at any trouble to protect their grain fields.

THE application for incorporation of the New Brunswick Electric Light Co. appears in the Royal Gazette. The company will handle electricity and electrical appliances in St. John and adjoining districts. Besides the Messrs. Calkin, the applicants are: Silas McDiarmid, Charles H. Dearborn, R. Keltie Jones, W. Watson Allen, George W. Jones, F. Sterling Sharpe, Herbert C. Tilley, Joseph F. Merritt, Daniel E. Berryman, Alfred A. Stockton, of St. John, and Wm. J. Morrison, of New

A GRANBY correspondent of the Eastern Townships Advocate tells a good story about cheese. First he tells how about 1,000 boxes were bought by a certain agent, at 8c. per lb. Then he hears "of a retired manufacturer who thought he would buy cheese for another firm, and got orders at 8c., with 1 for commission; he got it mixed and paid 81 for one lot, and had his trouble for nothing. He concluded he would leave cheese alone and attend to his garden."

On Tuesday last the creditors of Messrs. S. & J. Armstrong, storekeepers and lumber dealers at McKellar, District of Parry Sound, met in the Walker House, Toronto, the sheriff of Parry Sound, the assignee, in the chair. Messrs. F. Kennedy, A. Boyd, and J. W. Laing were appointed valuators of the estate. The proposition of the insolvents to pay 40 cents on the dollar in instalments payable in 4, 8, 12, and 16 months was unanimously adopted. The liabilities of the firm amount to \$14,850, and the assets to about \$12,000.

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W. J. Jones & Sons, contractors, &c., of Kingston, Ont., have assigned to W. H. Miller.-Herbert Bingham, a small storekeeper, at Dunbar, Ont., who succeeded Thomas Stephenson three years ago, has assigned to Mr. B. Lawson. Liabilities perhaps \$2,000.— L. Lamping & Co., who have been running a foundry on a limited scale at Kemptville, Ont., have assigned to A. C. Rutherford. Liabilities not large, but dividend expected to be small.

THE London Free Press understands that Mr. Coleman, of Toronto, commissioner for the Canada Company, has visited the townships of Hay and Stephen, surveying a course for the proposed new drain through the big swamp. The drain will commence on the north boundary of the township of Hay, and continue to Black Creek, which will afford an outlet. The drain will materially improve the lands of the company, as well as those owned by farmers along its course.

THE truth of the old adage that "the shoe. maker should stick to his last," is again verified in the case of Mr. Hardy, boot and shoe dealer in this city. Some time ago he became associated with one Dunlop in speculative building, and now the firm find that their means are locked up, and they are supposed to owe some ten or fifteen thousand dollars. It is scarcely remarkable, under these circumstances, to find that an assignment has been made.

It was not much of a novelty for H. Mc. Kechnie, brewer, Cobourg, to find himself recently in financial troubles. He has now assigned.——V. & C. Vance, general storekeepers, Essex, who have not been considered the most trustworthy firm in the county, have assigned. -About four years ago Rush Bros. began the grocery business in Peterboro. Two years later the firm dissolved, and T. O. Rush continued the business. His habits gradually became unbusinesslike, which is alleged as one reason why he did not succeed. However, he reduced his outside liabilities below \$1,000, and not having paid his brother anything, he assigned to him.

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