

A DEMAND of assignment has been made upon J. Deegan & Co., a Quebec men's furnishings concern, who began business last April. Mr. D. had been unsuccessful in business before.

THE hotel keeper at Marieville, Que., P. Benoit, reported in a recent issue as absconded, is said to have taken away some \$5,000 to \$7,000 with him, proceeds of insurances on his hotel, which was burned. Creditors, therefore, stand to get very little.

We observe that the Goderich Organ Company has built an addition to its factory in that town, three stories high and 32 by 48 feet. The entire factory has been bricked up, making a handsome building. A quantity of new machinery and an electric light plant have been added. The company is now making closet seats and tanks, bath rims, etc., in which it reports a growing trade.

To pay for the handsome new county buildings, at Woodstock, the County of Oxford has issued \$155,000 debentures, payable in 20 equal annual instalments of principal and interest, and bearing 4 per cent. yearly. These bonds were bought by Messrs. H. O'Hara & Co., of Toronto, who, we understand, have disposed of them to good advantage in the United Kingdom.

H. C. ELLIS, the Ottawa grocer whose failure we noted last week, is offering his creditors 30 cents on the dollar.—The stock of a Cornwall grocer, J. G. McDonald by name, has been seized under execution. It was reported recently that he has been trying to compromise.—Mrs. W. J. Barr, doing a small stationery and confectionery business at Hawkesbury, has assigned. Her husband failed a year or two ago in the shoe business.

The following purchases of bonds and debentures have been made by Mr. Stimson, of this city: Town of Portage La Prairie, Man., \$42,000, to yield 5 per cent. interest. The city of Brandon, Man., sells \$15,000 twenty-year 5 per cent. school bonds, and the town of Ingersoll has just disposed of \$37,000 in 4½ per cent. debentures at par. In the present state of the money market this may be considered a good sale. Beside these, we understand that the same broker has completed the purchase of \$6,000 town of Petrolia and \$8,000 town of Prince Albert, N.W.T., local improvement bonds, paying a considerable premium in each case.

Leading Wholesale Trade of Toronto.

AMONG the active manufacturing concerns in Lindsay is that of Thomas Robson, manufacturer of leather, principally shoe stock, who is enlarging his tannery capacity. He is putting in thirty new tanning vats, besides making other considerable improvements and additions to his tannery. Mr. Robson has been making leather in Lindsay over twenty years.

THE Westminster & Burrard Inlet Telephone Company will ask parliament this winter for permission to extend its line to the boundary at Blaine, where it will connect with the "Sunset" line and give wire connection with Seattle, Tacoma, Spokane, Portland and San Francisco. Expecting the desired permission, the company is said to have ordered in Germany a cable to lay across the Fraser River.

ON Monday last, the creditors agreed to accept an offer of 40 per cent. from W. E. Milner, grocer, etc., in Brampton, and his business will be continued.—A. Padfield, grocer, London, has assigned.—A judgment for \$1,000 has been obtained against James Gillespie, harnessmaker, at Seaforth. His assets amount to only \$665, and now the sheriff is in possession, at the instance of his father-in-law, on a claim of \$1,000. Creditors will not receive a dividend.

AMONG changes in business circles we note that S. A. King, general storekeeper at Walkerton, has been succeeded by Nelson & Co.—G. E. Grove has bought the wall-paper business of Faircloth Bros., in Toronto.—Wm. Pickles, boot and shoe dealer here, has been succeeded by J. McLaughlin on Yonge street.—Chapman & Lee have purchased the Orangeville dry goods business of Judge, Chapman & Co.—A. C. Neff, chartered accountant, who has been secretary-treasurer of the T. Eaton Co., Limited, has retired from that position and opened an office as public accountant in this city.

AT a meeting of the creditors of J. Bell & Co., tailors, in Toronto, it was decided to sell the stock. He is away, and as his statement shows a deficiency of \$11,000, a very small dividend will be paid.—The boot and shoe stock of H. King, Oshawa, realized 52 per cent.—A week from to-day, the tailoring stock of Johan Innes, Rockwood, will be sold.—The tailoring stock of J. G. Stewart realized 55 per cent.—The stationery stock of A. H. Dunlop, at Madoc, was offered for sale to-day.—The general stock of W. J. Moore, of Sudbury, is advertised for sale next week.

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—L. B. Montgomery's engineering stock will be sold on Tuesday next, in Toronto.

We have some further particulars about the estate of R. J. Healey, the young merchant at Amherstburg, whose assignment took place last week, and whose stock of dry goods is to be sold at auction on Thursday next, in London. He began business 1st February last, buying the stock of C. H. Kemp, whose clerk he had been, and assigned to W. S. Falls, private banker, of Amherstburg, on 18th October, having been a little more than twelve months in business. Mr. Healey's assets are put down as under: Stock, \$2,900.51; book debts and notes, \$518.89; shop fixtures, \$74.25; while he owes to wholesale houses, \$2,268.41; to S. Fraser, on account purchase of stock of C. H. Kemp, \$1,483.88; to R. B. Leighton, for rent, \$160, and small local account, \$51.42; total, \$3,963.71. There is thus a shortage of \$470.06, and we are told that creditors may expect about 40 cents in the dollar. Will those who are anxious to try "storekeeping" take warning by this case? Apparently, like thousands more, Mr. Healey "meant well, but he didn't know."

THE inspiring air and delicious sunshine of Assiniboia could alone impel the *Regina Leader* to such superlatives as find place in that paper's description of Mr. Howson's new Windsor Hotel in that town. We shall first state calmly, that this is a four-storey brick building heated with steam, the fittings mostly of British Columbia cedar; but the office fittings and furniture of oak from Preston, Ontario, electric lights, plate glass, and various modern conveniences and adornments are provided. Now let the poetic reporter of the *Leader* continue: "The furniture is magnificent; all oak. . . . The attic is large enough for two town halls; it would make a splendid ball-room. . . . A fire escape runs from the base of the flag-pole to the ground line and will be available from the windows. The eave drops are connected with tanks in the attic, whence a store of soft water. Electric bells to all the bedrooms. . . . The bedrooms are superbly furnished. There is little can touch it and nothing that can surpass it in Canada. The management is evidently in the best of hands, and the *cuisine* of the very first class. No language could be too strong in praise of Mr. Howson's spirit and enterprise. Mr. McCaffrey, the manager, is one of the best hotel men on the continent."

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