then be ready to relieve all vessels in distress on the American side of the lake and river. The tugs *Proctor* and *Ferris* will be used.

THE Dominion Government has given a Mont real firm a contract for \$100,000 worth of mili tary clothing. In this order there are 10,000overcoats, the cloth for which is now being made at the Paton Mills, Sherbrooke.

RICHARD MAIN, the keeper of a small Toronto grocery has assigned. His creditors are not numerous nor his debts large.—Wharin & Co. of this city have evidently not been successful in effecting a compromise, as noted last week, and have now made an assignment.—John Paget, a general store man in Sundridge, has assigned.

WE are told that so prominent a journal as the Manchester Examiner had a paragraph the other day, stating that the seat of the Riel rising was within forty miles of Toronto, in Ontario. The sapient sub-editor had evidently seen the village of Prince Albert, Ontario county, on the map and mistook it for Prince Albert, Saskatchewan Territory, 1,500 miles away.

THE Consumers' Gas Co., of this city, is evidently aiming to deserve well of its patrons, for it has again reduced the price of gas. That for illuminating purposes costs now \$1.50 net or \$1.30 net per 1000 feet according to quantity to prompt paying customers, while the rate for gasstoves and gas engines is only \$1.25 per 1000 feet. We do not know of any cheaper gas than this in Canada.

A FIRM in Canning, Nova Scotia, who are canners of fruit, &c., have sent, through the Canadian High Commissioner, a sample of evaporated vegetables to the Admiralty. In reply, the Lords of the Admiralty have sent an order for 500 lbs. of the vegetables as a sample, to be delivered at Deptford, for trial on board one of Her Majesty's troopships. Here may be the beginning of a good trade.

In Alexander, Man., a general storekeeper named A. McBride has assigned after a seven months trial.—J. Clerihue, in the same line at Morden, Man., has also assigned with liabilities of \$10,000 and assets \$1,200 in excess of this amount. He offers creditors 50 per centof their claims; this they are not disposed to accept,—W. H. Saunders, a retailer in wall paper at Winnipeg has made an assignment.

WE have but few failures to note in the province of Quebco this week.—At Longueuil, Chas. Normandin, jr., a trader, has failed, owing about \$3,000.—A. 'Ratelle, a baker at Joliette, is reported to have assigned.—J. N. Lemieux, a dealer in dry goods at St. Hyacinthe, has failed and his stock is offered for sale by the trustee.—Wm. Rourke, a Montreal grocer, only a short time in trade, has assigned to E. Hanson.

JOSEPH L. Beaudry, engaged in the clothing business in Ottawa, is reported failed, owing some \$5,600 and having assets estimated at \$3,600.—A. Mowat & Son, also of Ottawa, in the same line of trade, have likewise failed and assigned to Mr. Taylor. Their liabilities are \$6,018, assets nominally \$6,235. Mr. Mowat has failed more than once before, the last time in 1876, when he compromised at 45 cents on the dollar.

THE assignee has disposed of the stock of groceries belonging to F. J. Gillet, of Chatham, and the insolvent is now out of business.—

A. Cooper & Son, doing business at Elmvale and Orr Lake as general store keepers have assigned.——A hotel keeper in Ridgetown, W. C. Hosg by name, has been sold out under power of a chattel mortgage.——A compromise at the rate of 65 cents on the dollar has been effected by Stewart & Wilson, dry goods dealers of Sarnia.——The assignment is announced of

Burns & Co., a firm of liquor dealers doing businesss in this city.——W. J. Bowes, a Stratford hotel keeper, is reported to have left leaving unpaid debts to the amount of \$2,000. Outside creditors will not get much, as a chattel mortgage absorbs all the available assets.

The late James T. Fields, the Boston publisher, used to say of certain idealists that they were "ever striving after the iheffable, that they never paid cash." Why, of course; since, according to their doctrine of idealism, they did not need any, for the reason that cash, spondulix, coin, gelt, the rhino, were, any or all of them "external objects, so-called, which are mere phenomena of our minds and not particles of matter at all."

THE St. Henri Carriage Leather Co., in existence only a couple of years, has got into difficulty, and A. W. Stevenson has been appointed trustee. The company's troubles have been precipitated by the absconding of Peter Fulton, who was interested as a partner and acted as sec.-treasurer. Fulton is also reported as a defaulter to the Commercial Building Society. The company's liabilities are put at \$18,600, with estimated assets of about \$17.800.

On Tuesday last was held in this city the annual meeting of shareholders of the Northern railway. The gross earnings for the year of the entire system, comprising the Northern and Hamilton & North-Western Railways, were shown to have been \$1,361,794,12. The working expenses absorbed \$807,625.62, leaving a net revenue of \$524,168.50. The former board of directors was re-elected. At a subsequent meeting of the board, Hon. Frank Smith was re-elected president, and Mr. Wm. Lethbridge, of London, England, vice president.

THE failure is announced of Alex. McGibbon & Co., grocers, of Montreal, an assignment having been made to Mr. Batterbury of Charles Osborne. Son & Co. wholesale wine merchants. Mr. McGibbon was for many years considered the leading retail grocer in the city, but has been unfortunate of late years, and trade has gradually left St. James street, and been drawn to St. Catharine and other up-town streets, intercepting the cream of the trade which Mr. McGibbon used to control. His present liabilities are quite moderate, being placed at about only \$6,000.

In connection with the export of lumber, we often hear of deals and battens; most people know what deals are but few are acquainted with battens. According to the Shipping World, shippers of wood have attempted to give the word a wide range, and to compel steamers to carry scantling varying from 2x4 to 2x7 and 21x6. The Hartlepool Shipowners' chamber has been discussing the question, and trying to bring back to the word batten its old form and meaning. After full debate, they have passed the following resolution: " That in the opinion of this Chamber a batten within the ordinary wording of a charter should be understood to be 2½x6 or 2x7 and upwards, anything less to be specially stipulated for."

When the daily papers made the announcement that the old-established firm of Quetton St. George & Co., wine and liquor dealers in this city, had suspended payment there was the usual number of wise acres on hand with their ever ready "I told you so." To the majority of readers, however, the statement was a surprise, although it was known that Mr. St. George had retired from the firm more than a year ago. The announcement referred to is premature; the firm has not suspended, we are assured by Messrs. Millard & Todd. That they are in some embarrassment and have gone into liquidation is not denied, but when stock is taken on the 1st

May, it is hoped that such arrangements will be made as will permit of their carrying on of their large business as heretofore.

Following are to be found the assignments, compromises, etc., that have taken place in Canada since our last issue : The sheriff is in possession of the Toronto Planing Mill Company in this city. The business was originally started by one Essery, who disposed of it to the Company. J. H. Radford, a name prominently before this public during the past few weeks, then assumed proprietorship, and it is understood that the present action has been taken to recover on notes given in payment of the purchase by Radford. --- A general storekeeper at Ameliasburg, J. G. Johnston, is offering his creditors 65 cents on the dollar, secured by his father-in-law. He has been in business for nearly two years but accomplished nothing more important than incurring a liability of about \$6,000, with \$4,-500 of assets.

D. M. POTTER & SON, of Elora, were originally engaged in the saw mill business, but having embarked in foundry trade about which they knew little or nothing, their failure is not surprising.-—It is reported that M. Williams, a hotel keeper in Hamilton, has left for the United States .-- D. Mo-Lean & Co., a firm of general store keepers in Mildmay, are in difficulties, and the sheriff is in possession of their store. Their trouble is due. it is said, to reckless cutting of prices, and they are now offering 50 cents on the dollar. Such traders as he should not be compromised.----A Belleville hotel keeper, B. Martin, has compromised at 75 cents in the dollar. --- The foundry firm of P. Learn & Son, Ridgeway, is in trouble. The senior who is treasurer for the township of Bertie, has fallen behind with his accounts and is now, it is said, out on bail. The firm's affairs are not in good shape.

Lieut. Col. E. A. Whitehead, late in command of the Victoria Rifles, Montreal, left that city on Tuesday for Winnipeg, where he will succeed Col. Taylor and take entire charge of the commissariat and stores for the campaign in the Saskatchewan country. We are glad to understand that the plucky and popular Colonel is given large discretion in affairs of commissariat provision and transport. For an official, say at Winnipeg, to have to refer everything to head quarters or to Ottawa before taking action in matters so vital as the provisioning of troops, is an adherence to "red-tape" routine such as has often proved a curse to the British service. Indeed our boys at the front have already suffered inconvenience from it-No delay from such a cause need be feared when Col. Whitehead arrives at his destination. He is a man of prompt decision and energetic action and he knows and loves the military service. Furthermore he has had a long business training in Canada

Western Bank of Canada.—The shareholders of this bank have held their third general meeting and were greeted with the agreeable announcement of net profits amounting to \$25,796 for the year ended with February last. Out of this sum seven per cent. dividend has been paid and \$10,000 placed to Rest, which is thereby swelled to \$15,000. With a paid capital of \$234,884 at the close of the year, the bank has a circulation of \$206,000, and depositors have increased their loans during the twelve months from \$226,000 to \$414.000. Three agencies have been opened already, viz. at Whitby, in Ontario County; New Hamburg, in Waterloo County and Tilsonburg, in Oxford County. The report contains the uncommon statement that " no losses or lock-ups have occurred during the year," particulars in which we