creditors 40 per cent. of their claims, which offer has been refused, and an investigation will be made. The senior member of this firm died a few weeks ago, and it would seem as if the affairs were since found to be in an unsatisfactory state. It is about five or six years since Mr. Green succeeded to the old established business of K. Chisholm & Co., of which he was manager. — There was some talk a few weeks ago of McPhail & Haggan, a firm of general dealers at Springfield, dissolving, but this step was never carried out, and now an assignment is registered instead. They commenced in 1884. — Bad health and no previous business experience are pretty hard pricks to kick against in trade, and R. W. Nickle, a general dealer at Clavering, has found this to be the case. He has assigned.

A DEATH for which the public was but little prepared was that of Senator James Turner, of Hamilton, on Saturday last. He had been ailing for a month or two, and before that had necessarily been kept indoors a good deal by treatment for his eyes, which was trying to a man of such active habits. But up to a few days ago a fatal termination to his illnessinternal abscess-was not feared. Mr. Turner was one of the men who can ill be spared by any community. He was a model merchant : enterprising and shrewd, he was quick to see an opening and prompt to seize it. As distinguished for prudence as he was for honesty and public spirit, he long ago commanded confi-

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dence in his business, and steadily grew in and explanation of the proposed transaction, public estimation. Born in Glasgow, Scotland, in 1826, the deceased gentleman came to Canada at the age of 22, and settled at once in Hamilton, entering the wholesale grocery warehouse of his brother John, at whose death he became the head of the house. The persevering energy which pushed his own firm toward such decided success was imparted to everything he undertook. Whether as president of the Board of Trade or of the Bank of Hamilton, whether in railway matters-he was a director of four and president of one-or in politics, his industry and his resoluteness were sure to tell. Mr. Turner will long be remembered gratefully in the North-West, for he early showed faith in it. Over twenty years ago he established a branch of his business in Manitoba, which is now maintained under the style of Turner, McKeand & Co. He paid frequent visits to that country. In Montreal he was senior partner of Turner, Rose & Co. Mr. Turner leaves four sons: Messrs. John T. Turner, of Edmonton, N. W. T.; James L. Turner, of Winnipeg; W. R. Turner, of Hamilton; and A. D. Turner, of Montreal.

-Towards the close of last month a special meeting of the Peterborough Real Estate Investment Company was held to consider a proposed purchase of its assets by the Central Canada Loan and Savings Co. These assets amounted to \$1,278,000. After full discussion

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an almost unanimous vote was polled in favor of the proposal. The result is that the Peter boro' Company vanishes from the list of Canadian lending organizations and the Central Canada takes a more prominent place. A statement of the position of the company last named shows as follows: New stock to the extent of \$1,000,000 was authorized to be issued at a meeting on September 25th, after the purchase above referred to. This has been taken up by the shareholders of the Peterboro' Company, and 20 per cent. paid thereon, together with 25 per cent. premium upon the amount so paid. The subscribed capital of the Central Canada Co. is now \$2,000,000; the amount paid \$800,000; and the reserve fund, which was \$80,000 at close of last year, has been increased to \$140,000 by adding premium on new stock. Considering the reduction to which the assets of the Peterboro' Company have meanwhile, for purposes of safe realization, been subjected, it seems not unlikely that a sum will hereafter ensure to the benefit of profit and loss account from that source. The Central Canada, whose head office is in Toronto, will maintain a branch office and local board at Peterboro'. It will occupy a part of the new Canada Life building in this city, and from the business it has already secured, and from the character of the names upon its directorate, a very fair measure of success may be predicted for it.

-"Time is money." Many people take this saying in its literal sense, and undertake to pay their debts with it.

A big head is no more the evidence of brains than a paper collar is of a shirt. American Stationer.

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