

Two groceries and a private dwelling in Sorel, Que., have within a few days been entered by burglars, and goods or money stolen.

It is twelve or fourteen years since a tannery was started at Baden, Ont., by C. Heldman & Co. Mr. H. has just made an assignment.—James E. Patimore, who did business in London as agent for English houses, and lately had shipped on his own account, has assigned.

FROM British Columbia comes word of two failures by traders. Russell & McDonald, Victoria, have assigned. We gave full particulars of their trouble a couple of weeks ago.—A jeweler at New Westminster, Fred Crane, has also assigned. He has been in business but a short time and did a very small trade.

At the annual meeting of the bankers' section of the Montreal Board of Trade, held last week, Mr. George Hague was unanimously elected to represent the section on the general council of the board, to succeed Mr. E. S. Clouston, whose term of office had expired. At the same meeting, Mr. F. Wolferstan Thomas was selected to succeed Mr. Hague as chairman of the bankers' section.

A FURNITURE dealer, John Gilmore, of St. Catharines, Ont., is offering 60 per cent., spread over fifteen months' time. He owes \$3,400, and has assets of \$3,000.—Fred Donaghy, a grocer at Fordwich, is offering 75c. in the dollar, secured by endorsement.—J. H. Collins, grocer and butcher, Hamilton, is embarrassed. His obligations will hardly exceed \$1,000.—Hugh McPherson & Sons, carriage makers at Ringwood, have made an assignment; so has Levi J. Leach, general dealer for a few months at Sturgeon Falls.

IN Toronto, H. J. Bray inherited a fruit business, but seems to have done no better than his father, for he now assigns.—W. G. Taylor, who succeeded his father as a grocer, could not meet his bills, and an assignee now has his effects.—Wm. Walsh & Co. opened a few months ago the Happy Home Furnishing Company, but the alluring title did not attract the business expected, or else did not bring the money. A bailiff is in possession.—J. L. Davidson, contractor, has assigned to J. Dickson, of this city.

THE tin firm of Ballantyne & Wilson at Brussels are offering to compromise with their creditors at 40 cents on the dollar. The business was established in 1878 by Haycroft Bros., who were succeeded in 1887 by Turnbull & Ballantyne. The present firm was formed in

October, 1890. The inattention to business given by one of the partners is the cause of the trouble, and if this compromise is accepted a dissolution of the partnership will result. The assets and liabilities are, as yet, unknown.

THE annual meeting of the Toronto Board of Trade will be held on Wednesday next, 30th January. The following officers have been chosen without opposition: For president, Stapleton Caldecott; 1st vice-president, E. B. Osler; 2nd vice-president, Edward Gurney; treasurer, D. W. Alexander. There remain to be chosen 15 members of council, 12 members of the board of arbitration, 2 representatives on the harbor trust, and 2 on the Industrial Exhibition Board. The meeting is called for 3.30, and the ballot will close at 3.45 p.m. sharp.

A MEETING of the creditors of Alan Goodridge & Sons, general merchants, St. John's, Nfld., was held on the 11th inst., when a full statement of their affairs was submitted. The liabilities foot up to \$694,250, the two principal creditors being the Commercial Bank, \$225,000, and C. T. Bennett, \$244,000. The assets are estimated at \$361,749. In valuing the assets there evidently has been much pruning done, as fishery accounts, figuring nominally at \$285,000, are valued at \$20,000, and other book accounts at \$29,500. Additional leading items of assets are fish, \$128,950, and store stocks, \$38,800. An offer of 40 cents on the dollar is talked of.

SCARCELY two weeks have passed since the December issue of the *Canadian Photographic Journal*, with its one side printed and the other yet on the press, was doomed to burn in the first of the great Toronto fires. But through the courageous effort of its editor and publisher, Mr. Geo. W. Gilson, the *Journal* is able once more to make its bow to the public in an entirely new dress, with a cover specially designed by Howard for the "Emergency Number," and with a front page inset consisting of photograph on Aristo-Platino paper, from the studio of Frank A. Place, Chicago. There is a large field and should be a happy future for this journal, for neither professional nor amateur who once gets it is likely to do without it.

THE firm of Bowes & Co., dry goods men, Kingston, are reported as assigned to T. D. Minnes. Mr. B. has had a checkered career. Originally he was in business in Gananoque, and failed there some years ago. He was then clerk for a while for F. X. Cousineau. In

1880 the firm of Bowes & Bissonette was formed, and did quite an active business, with branches at Arden, Parham and Marlbank. They dissolved about 1892, Bowes taking over the Kingston and Marlbank stores, and assuming all the liabilities, but he shortly afterwards assigned with liabilities of \$32,000. In July, 1893, he started again as Bowes & Co., only to be closed up in January, 1894. He again found dry goods houses to stock him shortly after, but without any better success, and a few days ago his estate was turned over to one of his Kingston creditors.

RECENT Montreal failures embrace the following: T. Bricault, who failed in the haberdashery line in Toronto, in the year 1890, and who subsequently started business in Montreal, buying out a bankrupt stock, has made assignment of his estate.—Joseph F. Desjardins, fruiter, has assigned with small liabilities.—Compain & Co., restaurant, who were in trouble only a short time ago, have consented to assign.—Pauze & Lamarche, hardware, paints, &c., had a meeting of their creditors last week, and made an offer of 50 cents, unsecured. They only owe \$4,769 direct, but are liable as endorers for \$21,972. They have never had the name of being very good business men, and their lending their name so lavishly proves pretty conclusively that they are not.—F. Porcheron, a small shoe dealer in St. Henri suburbs, has assigned with limited local liabilities.

WE note the following recent applications for joint stock company charters, all for Montreal concerns: Messrs. Wm. Yuile, J. R. Gordon, S. Bell, A. McIntyre, and Chas. W. Gordon, propose incorporating the Standard Shirt Company, with an authorized capital of \$200,000.—The General Importation Company of Canada is being organized, with a capital of \$150,000. The petitioners for a charter are Messrs. A. Letang, J. M. Beausoliel, R. Prefontaine, Chas. C. Coursol, and O. Marin.—The Taylor Hydraulic Air Compressor Company will have an authorized capital stock of \$500,000, and the names of those associated in the enterprise are C. H. Taylor, Henry Millen, W. T. Ross, J. R. Fair, R. L. Murchison, R. W. Sutherland, and H. Mallet, of Montreal, W. H. Campbell, of Belleville, and D. T. Ritchie, of Glasgow.—The Featherston Piano Company, with a capital of \$50,000, is being formed to take over the business of A. M. Featherston. The applicants for charter are J. W. Dugdale, W. Harris, L. W. Channell, and A. M. Featherston.

1895
Spring Season
1895

WYLD
GRASSETT & DARLING
Departments

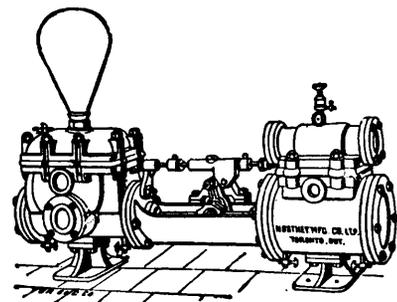
Canadian Staples, full stock.
Prints, Sateens, Ducks, &c.
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