

five inches long. Oats and barley are now being sown, and the season is something like two weeks earlier than last year. We expect some increase in the acreage of wheat, and a considerable increase under oats, but estimates will be uncertain until the Government report appears."

SENATOR FERGUSON, of Niagara Falls and Toronto, has been elected a director of the Imperial Bank of Canada, in place of the late T. R. Wadsworth, of Weston.

THE Toronto General Trusts Company declares a half-yearly dividend at the rate of ten per cent. per annum. The annual general meeting is to be held on Monday next.

We observe that the property of the Ontario Coal Company in this city, wharf, plant, and equipment, both of the main and branch yards, is to be sold by auction on Tuesday, June 19th, by order of the liquidator. The terms are to be one-fourth cash, balance in one, two, and three years.

E. VIGER & Co., dealers in clothing at St. Catharines, have assigned to Henry Barber & Co. They have been in business a number of years and did fairly well for a time, but of late their trade has been quite unprofitable.—It is reported that James Manning, dealer in cigars, etc., at Dundas, is away; the mortgagee has taken possession, and is selling off the stock. Unsecured creditors will not be paid.—John Arthurs, at Acton, gave up farming three years ago and purchased an old building at a cost of \$1,200, paying \$500 cash on the purchase. There he opened a grocery store, but never made any money and now has assigned. We scarcely need point out the mistake Mr. Arthurs made.

In Toronto, we have this week more than the usual number of failures. We first notice that of the Toronto Fringe and Tassel Co. The concern was opened some years ago, under the style of the Dominion Fringe and Tassel Co. Julius Silberstein, then one of the owners, became involved, and in 1887 the present style was adopted, with Mrs. Julius as sole proprietor. Her statement of August last showed a surplus of more than \$12,000. If this ever existed, it has disappeared, and now an assignment has been made. The concern does not look well.—In Nov. last, the Diamond Soap Company was incorporated with a paid capital of \$1,000; it had besides a plant valued at \$2,000. The venture was

evidently a poor one, for now the bailiff appears to be in possession.—Thos. McMullen, long a crockery dealer here, has got into trouble, and now assigns.—G. A. Lowe, who sold foreign stamps and had a small business school, has also assigned.—The Williamson Book Co. will be wound up; E. R. C. Clarkson has been appointed liquidator.

SOME items from the far West are as follows: John Creedon, a grocer at Victoria, is offering to compromise at 50 cents on the dollar.—A hotel keeper at Comox has left, leaving several creditors behind; we also hear that a brick manufacturer, Mr. C. J. Schenck, at Nanaimo, suddenly left town for parts unknown, leaving very little assets for his creditors.—A dealer in men's furnishings at Brandon, named J. Notion, has been in business about two years. He commenced upon a capital of about a couple of thousand dollars. About a year ago he suffered a loss by fire, and he has assigned.

At one time W. A. Freeman did a large and profitable business in Hamilton as a dealer in coal, wood and manufacturers' supplies. In September, 1892, we are told, his statement showed a surplus of about \$60,000. Since then he has lost considerable money, some of it in Toronto ventures. He has made an assignment, and it is expected that his liabilities will be in the neighborhood of \$100,000.—In the same city John McKenzie, dealer in the same line of trade, is involved by the failure of Freeman. So, too, is G. L. Diehl & Co., manufacturers of mantels in this city. They failed in 1892, and compromised at 25 per cent., secured by W. A. Freeman.

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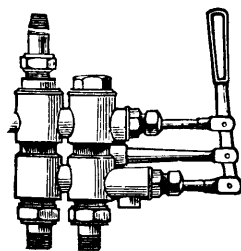
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The drug stock of C. McCallum, London, is sold at 56 cents on the dollar; the grocery stock of T. McAdam, at Orangeville, brought 60 cents on the dollar, and the clothing stock of J. J. Noel realized the same amount.

D. W. TURNBULL, a grocer at Aylmer, who was formerly an implement agent, owing to dull times finds himself compelled to assign.—At a meeting of creditors of R. Potter, furniture dealer, Toronto, an offer of compromise of 60 cents on the dollar was accepted 12 cents cash and 12 cents spread over eight months.

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