

DURING 1892, the imports to Kamloops, B.C., says the *Sentinel*, amounted to \$22,770, the duty collected thereon being \$7,072.

FROM Parrsboro, N.S., J. W. Day, a general merchant, has written his creditors, asking an extension of six months. He puts his liabilities at \$6,000, \$2,200 being due to his father, and his assets at \$8,400.

AMONG Ontario assignments we find those of F. W. Johnson, cattle dealer, Walkerton; Chas. Jackson, maker of fanning mills at Orillia; Richard Little, dry goods, and Wm. Anderson, jr., grocer, Wallaceburg.

THE wholesale stationery firm of Boyd, Ryrie & Campbell, Montreal, has dissolved partnership. It is understood that Mr. Andrew Boyd, the principal partner, will carry on the business with Alexander Gillies as partner under the firm name of Boyd, Gillies & Co.

COTE & FREER, of St. Johns, Que., heretofore engaged in the hardware and grocery line, but who recently rented additional premises, which they foolishly filled up with dry goods, a line of business already much over-done in the town, have become involved, and no wonder. A meeting of creditors has been called. Liabilities are said to reach to about \$8,000.

A GENERAL dealer named Alex. Jamieson, at Port Hood, N.S., has made an assignment, with liabilities of \$6,400, of which \$400 are preferred.—F. B. J. Nichols, of Somerset, N.S., who began to "keep store" five years ago on a capital of about \$600, writes his creditors asking them to accept 25 cents on the dollar for their claims, but furnishes no statement of his position.—Fred Richardson, a lumber dealer at Sydney, C.B., is reported involved, and has assigned his estate over to a relative. Liabilities not yet known.

It is about fourteen years since Best & Nettleton began as wholesale dealers in liquors, at Collingwood. In 1891, Best with a small capital retired, and one Lindsay was admitted, when the style of the firm changed to Nettleton, Lindsay & Co. The latter only remained in the business one year, when D. E. Currie, a farmer, took his place, investing it is said \$2,000. W. W. Nettleton & Co., was the name of the new firm. The habits of the head of the firm being peculiar, it is said to be the cause of the frequent changes. After them all, however, the result is an assignment

CONSIDERABLE additions are being made to the capacity of the Dominion Box Company, of Toronto. It has been found necessary by this company to adopt a new trade mark in order to stop the piracy to which they say some competitors stoop. All this, however, speaks well for the popularity of the company's goods.

A BAILIFF in Hamilton has advertised for sale the effects of J. W. Hamilton, builder, in that city.—In 1891 John Bond, a carriage trimmer, bought the general stock of the old established business of Bond & Son, at Aurora. Now he finds that severe competition and lack of experience are such ill-starred conditions that he makes an assignment.

AMONG the unimportant assignments this week are the following: G. F. Turrell, a Chatham shoe dealer, who has found the competition too severe for him.—After taking stock, C. M. Newans, a London grocer, finds that he cannot pay creditors in full, and is asking them to accept 50 per cent. on liabilities of \$1,400.—An offer of 60 per cent. is made by Spera & Co., a clothing firm in Port Arthur, who assigned some weeks ago, and as the amount is secured it will likely be accepted by creditors.

IN 1884 Jacob Johnson, general storekeeper, got into financial difficulty at Allanford and assigned with liabilities of \$6,000. This he compromised at 50 per cent., and apparently prospered for some years. In October, 1892, he sold out and removed to Wiarton, where he continued business nearly a year, when he again disposed of his stock. A month later he opened a new store with several thousand dollars' worth of stock. After occupying the new premises less than three months he again assigns.

A WRIT for \$25,000 was last week issued against A. H. Ellis, proprietor of the Hault Manf. Co., at Ingersoll, by his brother, R. Y. Ellis, and an immediate judgment was obtained. Another judgment was also obtained by a Toronto bank for \$4,500. A large creditor in Montreal has now taken steps to set aside the former judgment. In the meantime the company has assigned to W. A. Campbell with liabilities said to be about \$60,000.—After being in the general store business twenty years at Ruthven, J. H. Wigle & Bros. failed two years ago with liabilities of \$17,000. This they settled at 50 per cent., and Samuel retired from the firm. Since then some of the local creditors still complain that they have

not been fully paid, and but little progress being made, an assignment now can be no surprise.

At the annual meeting of the Montreal Transportation Company, the report stated that the business of the year had been very satisfactory. The following board of directors was appointed: Messrs. Hugh McLennan, president; Andrew Allan, W. W. Ogilvie, G. M. Kinghorn, T. A. Crane and D. G. Thomson.

THREE of the Sherbrooke, Que., concerns reported in difficulties a fortnight ago are arranging compromises, all at about the same figures. J. C. St. Aubin, dry goods, who owes \$7,000, is offering 60 cents on the dollar; 25 cents cash, 25 cents in secured notes, and 10 cents his own note at 6 months. T. T. Blais, dry goods, shoes, etc., proposes that his creditors accept 60 cents, on liabilities of \$13,000; and A. O. Lucas, general store, offers 65 cents on liabilities of \$5,700.

LAST week we noticed the failure of the London firm, Greene & Co., wholesale clothiers. This is now followed by that of C. A. Gillespie, who a year ago removed from Brantford to London and purchased the firm's retail stock at par, amounting to \$13,500. The Brantford store has since been continued as a branch.—Henry G. West, a small shoe dealer in Amherstburg, claimed a surplus of \$1,300 in August last. This included \$700 in the shape of fixtures. He has assigned.

A YEAR ago A. W. Dalton opened a general store in Carberry, Man., but several writs have been issued against him, and the sheriff was at last put in possession.—In the fall of 1890 H. A. Scarth left Sebringville, Ont., and went to Griswold, Man., where he started shopkeeping. Some six months afterward his statement showed a surplus of \$11,000. He carried a stock of about \$10,000, and, unfortunately, granted nearly that sum in credit to customers, and we shall not be surprised to hear that this last is the cause of his assignment.—On Tuesday last the dry goods stock of R. J. McLaughlin sold at 47 per cent., and that of James Scott at 60 per cent. Both are in Wallaceburg. How can other dealers in that town be expected to pay 100 cents in the dollar at this rate?—E. L. Cleveland's grocery stock at Alvinston sold on the same day at 40½ per cent.—The shoe and grocery stock of J. H. Butler & Bros., at Oshawa, realized 58½ per cent.—The general store of J. B. Johnston, of Wiarton, brought 75 per cent.—Armson &

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