

THOMAS STRAIN, a dealer in musical instruments at Thessalon, is offering creditors 35 per cent. in settlement.

THE ice in the Red River has commenced to move, says a Winnipeg despatch of Monday. This is the earliest on record except in 1889, when it went out on April 8th.

THE dry goods stock of H. A. Layton, of Belleville, who assigned ten days ago, will be sold on Saturday.—The general stock of J. T. Showler, Arkona, realized 70 per cent.

A WINDSOR tailor, named J. F. Jordan, went thither from Comber, where he had done a nice little trade. In order to get business at Windsor, he granted credit too freely, and now is compelled to assign.

A MONTREAL dry goods jobber, Henri Duverger, is reported as suspended, and a statement of his affairs is being prepared. Liabilities direct are calculated at about \$21,000; indirect, \$33,000. It is expected an offer of compromise will be made.

HARRIS & STEWART, dry goods dealers, Charlottetown, P.E.I., are in embarrassed circumstances, and their principal creditors, a Montreal firm, have taken possession of the stock under a bill of sale, and will wind up the business. The liabilities are about \$27,000.

T. B. HILL, who manages the general store of Hill & Co., Lumsden, Man., has assigned.—So, too, have J. & W. Dick, general dealers at Findlay, Man. Nearly two years ago they came from Glasgow, Scotland, where they had been associated with their father as bankers.

THE harness business of Wm. Davison, New Westminster, B.C., has been closed by the mortgagee. About a month ago a banker obtained a judgment against Davison for \$4,398.—The Vancouver Drug Co. is in trouble, and the manager, J. F. Rolls, is reported absent. Formerly he became involved in Winnipeg through real estate speculation.

T. B. DE GROSBOIS, a farmer of Boucherville, Que., at one time reported quite well to do, has for several years past been transacting quite an extensive business in lumber, but apparently without much profit, as a demand of assignment has been made upon him.—C. Richard & Co., of Three Rivers, manufacturers in a limited way of moccasins, are reported failed.—Napoleon Pelletier, baker, of St. Louise, is reported to be compromising at 50 cents.

A SHOEMAKER of Renfrew, Ont., Alphonse Landreau, who has been doing a small grocery business for the past eight or ten years, has made an assignment of his estate.

A COMPANY has offered to the corporation of Levis to establish a system of waterworks and drainage for the town, and also to illuminate the streets by electricity. After twenty-five years, the town council will have the right to purchase the property.

THE Granby correspondent of the St. John's News says that A. Monty, late of the firm of Messrs. Mitchell Monty & Co., has bought the entire plane works of G. F. Payne, including the Dalpé factory, and the plant of the one at this place, which he will remove to Roxton Pond. A. Monty, of the firm of Messrs. Mitchell Monty & Co., has sold his interest and good-will to N. Mitchell.

IT is stated by the Sherbrooke Gazette that M. J. Smith, store keeper, Lake Megantic who is giving up business in favor of G. H. Kerr, auctions the balance of his stock this week.—According to the same paper, D. G. McKenzie has bought out his partner, Mr. Gendreau, at Echo Vale, Lake Megantic, and will carry on a grocery and provision business in his own name.

HENRY COHEN, furniture dealer in Toronto, operated considerably in real estate some years ago. Now he finds himself "loaded to the chin" with land. Lately he has raised all the money he possibly could on mortgages, and sold his dwelling and furniture. Next he assigns.—The stock and book debts of W. H. Bleasdel & Co., wholesale fancy goods here, has been sold to John Riach, Hamilton, at 51 per cent.

TWELVE years ago the Weston Woolen Mills Company, limited, was incorporated with a nominal capital of \$250,000; of this \$175,000 has been paid. Much dissatisfaction has been expressed of late in regard to the management of the concern, and some changes therein were made. Still the company has become involved, and yesterday a meeting of its creditors was held, when a statement was presented, showing nominal assets of \$244,993, being an apparent surplus of \$87,241 over liabilities. This is about the amount of its real estate. The direct liabilities are \$45,267.

A FIRE at Goderich on April 4th, which began from the furnace in Armstrong & Co.'s general

store, destroyed those premises and millinery store next door, the Grand Opera House and the book and stationery store, of D. B. Calhick. In addition the dry goods store of James Robinson was completely gutted, the larger portion of the goods having, however, been removed. The total loss is estimated at \$30,000.

MR. FRASER has given notice in the Sherbrooke council that at the next session he will introduce a by-law to grant \$500 in aid of the Free Library and Reading Room, instead of \$200 now given by the city. The books and equipments of this institution have been provided by subscriptions and donations, and the amount proposed in Mr. Fraser's by-law is necessary for its maintenance and continued efficiency.

A PROPOSITION has been made by Jardine & Co., wholesale and retail grocers, St. John, N.B., whose suspension was noted, to pay 20 cents in the dollar, cash, or 25 cents on time. The direct liabilities are \$50,068, the larger proportion due to the estate of Alex. Jardine and a brother; indirect obligations are \$5,400, and assets figure at \$23,142.—J. S. May & Son, one of the oldest established tailoring concerns of the same city, are also reported in difficulties, and to be offering 40 cents in the dollar. Liabilities are estimated at \$4,000 to \$5,000.

ON Friday last the chief of police raided the premises of Baldwin Bros., St. John, N.B., who kept what is called a bucket shop, seizing all the furniture, including the safe, the telegraph outfit, blackboards, etc. He also arrested the manager, the telegraph operator, and a prominent citizen, who happened to be the only customer then present. Bail was furnished, but the police still retain the property they seized. The complaint made to the police that the establishment was a "bucket shop," and therefore immoral, is said to be one of the fruits of the religious revival recently promoted in St. John by Evangelists Crossley and Hunter.

Dun's Review says that commercial failures in the first quarter of 1895 in the United States numbered 8,902, with liabilities of \$47,813,688. Of these 651 were of manufacturing concerns, with liabilities of \$20,223,991, averaging \$30,000 each, while 3,107 were of trading concerns, with liabilities of \$25,979,894, averaging about \$8,000 each. The decrease in number of commercial failures, compared with the first quarter of last year is but 11.7 per cent., while the decrease in

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