

## Business East.

## ONTARIO.

John Spurgeon, shoes, Toronto, is dead.  
 Renaud Bros., tailors, Ottawa, has sold out.  
 Pat Farrel, shoes, Ottawa, has been burned out.  
 J. P. Murphy, plumber, Ottawa, has assigned trust.  
 John Pope, grocer, Peterboro', has assigned trust.  
 J. B. Jaubert, hotel, Belleville, has assigned trust.  
 Wall & Taylor, jewellers, Toronto. Bailiff in session.  
 Orlando Colver, drugs, Wellandport, is closing up.  
 John Bain, furniture, Woodstock, has been burned out.  
 T. H. Wilson, harness, Brooklin, has been burned out.  
 V. B. Woodruff, hotel, Brooklin, has been burned out.  
 W. R. Gladstone, hotel, Midland, has been burned out.  
 Alonzo Fee, hotel, Millbrook, has been burned out.  
 Miss J. Bucksey, millinery, London, has assigned in trust.  
 N. Wheelbau, sawmill, Grove Mills, has assigned in trust.  
 T. J. Birch, tins, Stratford, has sold out to G. B. Climo.  
 G. C. Phillips, furniture, Point Edward, has moved to Sarnia.  
 Thomas Fitzpatrick, hotel, West Lorne, has assigned in trust.  
 W. J. Jaffrey, general store, Sunderland, has assigned in trust.  
 Alex. Campbell, harness, Kettleby, has removed to Attwood.  
 G. E. Neibergall, harness, Attwood, has sold out to A. Campbell.  
 D. M. Billings, general store, Vroomantou, has moved to Sutton.  
 J. Stafford, printer, Essex Centre, now of firm of Lang & Stafford.  
 J. F. Wood, of the firm of J. F. Wood & Co. grocers, Sarnia, is dead.  
 Flint & Holtor, lumber mills, etc., Belleville, has had his mills burned.  
 R. Miller, of the firm of Miller & Cook, provisions, Toronto, is dead.  
 Godard & Elgie, furniture, etc., Toronto, has sold out to W. B. Rogers.  
 The estate of George Baker, hotel, Toronto, has sold out to P. Kehler.  
 Jacob Collinon, foundry, etc., Millbank, advertises business for sale.  
 A. Williams, general store, Sutton, has been succeeded by D. M. Billings.  
 Daniel Bell Organ Co., Toronto, have changed style to Toronto Standard Organ Co.  
 Edison Electric Light Co., Hamilton, have suffered damage by fire. Insured.  
 John McIntosh, tailor, Hamilton, has been closed up under a chattel mortgage.  
 Tolchard Bros., grocers, Toronto, have dissolved. Herbert Tolchard continues.  
 A. W. Dickhout, general store, Canfield, has been closed up under chattel mortgage.

Nelson Johnson, sewing machine, agent, Newmarket, has sold out to Brooks Marshall.

J. O. Gardiner & Co., biscuit manufacturers, Kingston and Montreal, have assigned in trust.

Williams & Tauton, gents' furnishings, etc., Sarnia, have dissolved, and George Williams continues alone.

Price Bros., tailors, Toronto, have dissolved. Samuel Price continues, admitting Watt under style Price & Watt.

McCracken, Gall & Co., lumber, Toronto, have dissolved. Thos. McCracken retires, and George Gall continues.

I. M. Mayell & Co., spices, London, have dissolved. Wm. Gorman retires and Mayell continues alone under old style.

The following were burned out recently at Windsor, but insured: F. G. Mann, grocer; Thomas Gorst, photos; F. L. Lang, drugs.

Waterhouse & Bradbury, woollens, etc., Ingersoll, have dissolved. Bradbury retires, and new firm formed under style Waterhouse & Sons.

## QUEBEC.

Mrs. Lagace, fancy goods, has assigned in trust.

E. Gaudry & Co., bakers, Montreal, have dissolved.

M. Trester, fancy goods, Montreal, has been burned out.

McCabbin & Co., dry goods, Sherbrooke, has compromised.

A. Gaucher, dry goods, Montreal, has assigned in trust.

Siford Lapointe, general store, St. Eloie, has assigned in trust.

W. H. Jones, manufacturer, Montreal, has assigned in trust.

James McDougall, hardware, Three Rivers, has assigned in trust.

A. J. Turcot & Co., wholesale millinery, Montreal, has been burned out.

C. H. Courangley & Co., wholesale liquors, Montreal, have been burned out.

L. E. Riepert & Co., hats and furs, Montreal. Isaac Levy has ceased to do business under this style.

J. B. Allard, confectioner, Quebec, has admitted his son, J. Bte. Emmanuel Allard under style J. B. Allard & Fils.

## NOVA SCOTIA.

Bartholomew Walsh, provisions, Halifax.

Mrs. Josephine, D. McNeil, general store, Grand Narrows, has assigned.

McMurdy, McMillan & Co., general store, Antigonish, have admitted A. D. Chisholm, as partner.

T. A. S. DeWolf & Son, shipping and general store, Halifax. Mr. Chas. F. DeWolf of this firm is dead.

## NEW BRUNSWICK.

P. Nase & Son, general store. Senior partner dead.

Timothy Flavin, hides, etc., St. John, is dead.

Wm. Black, ship-chandler, St. John, has failed.

Nehemiah Grant, general store, Southampton, has failed.

G. M. Blakeney, general store, Petitcodiac, has assigned.

John W. Garitty, undertaker, Woodstock, has been burned out. Partially insured.

Tupper & Cookburn, undertakers, Woodstock, have dissolved. J. R. Tupper continues.

## PRINCE EDWARD ISLAND.

Duncan Munn, general store, Little Sands, has been burned out. Insured.

## NEWFOUNDLAND.

James Mayo, victualler, Harbor Grace, has failed.

H. W. Seymour, grocer, St. John's, has failed.

Yondall & Co., general store, Harbor Grace, has failed.

Andrew Rutherford, flour and coal, Harbor Grace, has failed.

The failures in the United Kingdom for the week ended January 24, as reported to *Kemp's Mercantile Gazette*, numbered 111, as compared with 82 and 236 in the corresponding weeks respectively of 1884 and 1883. England and Wales had 80 failures, as compared with 60 and 235 in the weeks specified; Scotland had 20 failures, as against 19 and 19; and Ireland had 2, against 3 in 1884 and 5 in 1883.

## Wood-polishing with Charcoal.

A Paris technical journal thus describes a method of polishing wood with charcoal: "All the world now knows of those articles of furniture of a dead black color, with sharp clear cut edges and a smooth surface, the wood of which has the density of ebony. Bringing them side by side with furniture rendered black by paint and varnish, the difference is so sensible at the considerable margin of price separating the two kinds explains itself. The operations are much longer and much more minute in this system of charcoal-polishing, which respects every detail of the carving, while paint and varnish would clog up the holes and widen the ridges. In the first process they employ only carefully-selected woods of a close and compact grain; they cover them with a coat of camphor dissolved in water, and almost immediately afterwards with another coat composed chiefly of sulphate of iron and nut-gall. The two compositions in blending penetrate the wood and give it an indelible tinge, and at the same time render it impervious to the attacks of insects. When these two coats are sufficiently dry, rub the surface of the wood at first with a very hard brush of couch-grass, and then with a substance as light as possible; because, if a single hard grain remained in the charcoal, this alone would scratch the surface, which on the contrary they wish to render perfectly smooth. The flat parts are rubbed with natural stick charcoal, the indented portions and crevices with powdered charcoal alternately with the stick. The workman also rubs his piece of furniture with a piece of flannel soaked in linseed oil and the essence of turpentine. This process repeated several times causes the charcoal, powder, and oil to penetrate into the wood, giving the article of furniture a beautiful color and perfect polish, and which has none of the flaws of ordinary varnish."