

EFFORTS are being made in Victoria, B.C., to establish another local bank with a half million dollars capital.

In Quebec city two hotel men, Alphonse Pitou and F. X. Galibois, are reported as failed, and owe respectively \$9,476 and \$3,000.

FELIX GOURDEAU, tanner and wholesale dealer in leather and findings in Quebec city, has been unable to carry through his proposed settlement at 30 cents in the dollar, and has made an assignment of his estate. The liabilities, direct and indirect, will foot up, we understand, over \$100,000.

MATHEU & FRERE, a general store firm at Henryville, Que., and not of very long establishment, are offering their creditors 50 cents in the dollar. They began with a fair capital, but were burned out several weeks ago, and had not a dollar of insurance. Creditors want 75 cents on the dollar at least.

MANY business men in different parts of Canada will hear with regret of the unexpected death, from pneumonia, of J. B. Mather, at Winnipeg. That gentleman was long connected with Frank Smith & Co.'s wholesale house, and has lately been western agent for Hiram Walker & Sons, at Walkerville.

THE Custom House collections at Montreal for the month of January were \$493,054 against \$669,652 for the same month of last year, a decrease of \$176,598. The collections at the Inland Revenue Office in the same city last month were \$147,053, which is \$12,621 less than was collected in the previous January.

MESSES. WILLIAM PARKS & SON (limited) of St. John, N.B., give notice of application for authority to increase the capital stock of the company and to issue debentures. The cotton mills have, according to the annual statement just issued, made a good showing during the past year. The surplus profits are put down at \$90,000.

A FIRM of tinsmiths at Essex Centre, named Butler & McMurray, have assigned.—In Hamilton, A.B. McKay, tobacconist, is reported away and his premises are closed.—A considerable amount of property is held by F. C. King, tailor, at Parry Sound, but as this is nearly all encumbered King has found it necessary to assign.

MR. W. J. DEAN, grocer, St. John, N.B., has assigned, with preferences to the amount of \$2,000 or \$3,000.—Charles Graham & Co., grocers in Halifax, have also assigned to D. McKay, of Truro. The liabilities are said to be about \$10,000.—A meeting of creditors of

D. J. Leahy & Co., Halifax, will take place in a few days. The assets and liabilities are not yet stated. The preferences are about \$9,000.

UPWARDS of three hundred different lines are enumerated in the voluminous catalogue of their goods just issued by the Barber & Ellis Co. of Toronto and Montreal. They seem to carry almost everything in the stationery line, from a pin to a big ruling machine. As all the various articles are priced and completely indexed, customers will find the book most convenient when ordering.

It is stated that the Canadian Pacific Railway people have bought the Queen's Hotel in Winnipeg, which adjoins their land on Main street and Portage avenue. The price paid for the hotel property was \$45,000. Several sets of plans have been prepared for the mammoth block on the site, one by Mr. Joy, of St. Paul, who built the Manitoba Hotel. Another plan provides for a seven storey brick building with stone facings. The road is said to intend building a hotel, railway station and theatre.

A CURIOUS mistake, for which we cannot account, was made in our last issue. Writing about brooms we said, "Among the better class of trade no brooms, we are told, are sold retail under twenty cents." But the types made us say, on page 907: "Among the better class of *trash* no brooms, we are told, are sold, &c." The absurdity of the error will, we trust, protect us from the wrath of the broom-makers or broom-sellers, which the first reading of such a regrettable substitution of letters might occasion.

WE hear of the following cases of commercial difficulty in the province of Manitoba. In Winnipeg the sheriff has sold the tobacco stock of Richard Hogins.—In the same city M. Hughes, furniture dealer and undertaker, has failed a second time. In 1885 he assigned and compromised at 40 per cent. Last July an extension of one year was granted him on liabilities of \$11,000, and now another assignment has been made.—John Rogean, hotel-keeper at Otterburn, has assigned to S. H. D. Bertrand, Winnipeg.

A REAL estate dealer, builder, etc., in Toronto, A. C. Thompson, finds that he has plenty of property but cannot pay his bills. Although he had (on paper) a surplus of over \$100,000 a year ago, he now finds an assignment necessary.—An extension of time, spread over one year, has been granted Joseph York, contractor, etc., Toronto, on liabilities of \$25,000. He

has an apparent surplus of \$10,000.—A young grocer in this city, named A. H. Rose, started business in August last. Already he has found an assignment necessary.

THE sheriff is in possession of the premises of J. H. Woodworth & Co., dealers in coal, etc., at Vancouver, under power of a mortgage in favor of the Vancouver Land and Security Co. for \$1,500. Unsecured creditors will not receive a large dividend. The same official is also in possession of the premises of A. A. Clayton, jeweller, in Vancouver. About a year ago he had some difficulty with the Customs authorities and it is reported that this cost him about \$4,000. At one time he is said to have been in a good financial position.

THE last of the New Year souvenirs to reach this office, but certainly not the least, is a very pretty photogravure of Sally in our Alley. It bears the familiar initials "W. G. & R.," which, when seen on the neckband of a shirt or the inside of a collar, mean such well-fitting garments as are made by the Williams, Greene & Rome Co., of this city, Berlin, and Guelph. The picture is mounted on glass, suspended by a neat brass chain, and altogether of such an appearance as will convince the souvenir fiend that he must be at least a customer of the firm in order to get one.

In the advertisement of Mr. F. B. Polson, on page 900 of last issue, a proof reader's error made him say that the sizes of the second-hand Worthington, Blake & Northey steam pumps, as offered for sale by him, were "from two-inch steam cylinders down to six-inch." It should have read "from twelve-inch steam cylinders down to six." The filters offered for sale are six feet in diameter, six feet long. All the machinery referred to in Mr. Polson's list was once the property of the Toronto Syrup Company, but as that concern was comparatively short-lived, the articles have necessarily seen but little service.

OUR friends have been mindful of us in the way of calendars and souvenirs for 1892. That of Thomas Marks & Co., of Port Arthur, lithographed by Rolph, Smith & Co., bears a representation of Thunder Cape, Lake Superior, and a picture of the Northern Hotel at Port Arthur. The Toronto Radiator Manufacturing Co. sends a neat calendar, and with it an illustrated card entitled "Progress," or a study in heating, showing the different stages from the old fire-place onward. Messrs. Dun, Wiman & Co. send a handy little metal blotter, bearing a picture of the Board of Trade

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