

COAD & RANNIE, general dealers at Hensall, advertise a dissolution by mutual consent, the business to be continued by Erastus Rannie.

MESSRS. GILLIES & SMITH, private bankers of Teeswater and Brussels, are opening a branch office at Gorrie, at which point Capt. Kaine is retiring.

ONE of the handsomest halls in Canada is that of the Young Men's Christian Association of Hamilton, which has been recently re-decorated with alabastine by Bruce & Co. of that city.

OWING to ill health, Mr. Jennings, of the post office store at Bluevale, has given up business and gone to Palmerston to reside. Mr. Joseph Pugh has moved his stock into the store vacated by Mr. Jennings.

THE report of the Buffalo and Lake Huron Railway Company for the half year ended June 30 states that the balance of revenue, including the amount brought forward, after providing for the interest on the bonded debt, is £14,097, which will allow of a dividend of 5s. 3d. per share and a little over. The dividend will be payable in September.

THE conflicting "times" used on the Detroit and Niagara and St. Clair frontiers are a puzzle to strangers, though a vast convenience to railroads. By an Act passed at the last session of the Ontario Legislature, entitled the "Time Act," the time used in Toronto, and known as "Eastern Standard Time," is made the legal time for this district of Ontario. This time has been commonly used for business purposes, but some municipal authorities have been using so-called "Sun Time," which is now illegal here.

IN Toronto there are but few business changes to notice and not many failures. — J. B. Thompson, boot and shoe dealer, has been in business at least a quarter of century, and for some years did a nice trade. But latterly, owing to partial neglect of duties, it became necessary for his son, Sidney, to assume the management. An arrangement has now been made with creditors, who granted fifteen months time, and the business has been transferred to the son. The liabilities are \$7,000 and assets \$12,000.

A DESPATCH of Saturday last from Chatham mentions the proposed consolidation of several milling industries of Western Ontario as likely to become an accomplished fact. The mills interested are the Kent mills, Chatham, Ont.,

owned by N. H. Stevens; the St. Thomas mills, owned by John Campbell; the Aylmer mills, owned by Mr. Stearns, and the Blenheim mills, owned by Messrs. Campbell & Rutherford. The aggregate capacity of the four is about 2,000 barrels per day. If the deal is effected a joint stock company, with headquarters at St. Thomas, will probably manage the joint business.

A NEW era in business education has been ushered in by the reorganization of the British American Business College, Toronto. Business men have complained, and with reason, that the training given in Canadian business colleges has often been narrow and superficial, leaving those who graduated with very imperfect ideas as to the actual requirements of a merchant's office. Mr. Edward Trout has for a number of years entertained ideas of a wider and more practical course of education for young men and women intending to enter business, and when the opportunity came he proceeded to put his ideas into effect. Beginning with Commencement Day, September 3rd, the students of the British American will be given a thorough office training, thorough, that is, in practice as well as in theory, the introduction of a new series of school books making it possible for the scholar to obtain all the advantages of actual business life. Supported, as Mr. Trout is, in his educational effort by such men as Wm. McCabe, E. R. C. Clarkson, D. E. Thomson, Q.C., Frederick Wyld, Stapleton Caldecott and S. F. McKinnon, the usefulness and increased success of the British American is assured.

ABOUT a year ago Wagner & Zeidler, manufacturers of fancy wood work, dissolved partnership at Toronto Junction, the latter retiring. His place was taken by two foremen, and the business was continued under the style of the Dominion Art Woodworking Manufacturing Co. Evidently the change has made no improvement in the financial condition of business, and the foremen have not profited by it. — In Nov., 1892, the Worsted & Braid Co. at Toronto was incorporated with a capital of \$100,000. Of this sum one-fifth was subscribed, and only \$8,000 paid. Apparently the company has had a good chance to prosper, but J. P. Murray, its president, become involved through real estate and other outside ventures, consequently the company was obliged to call a

meeting of creditors, and inspectors have been appointed. It owes \$28,000. In the meantime Mr. Murray made a personal assignment of his estate to E. R. C. Clarkson, with indirect liabilities of \$38,000, and the direct liabilities of \$14,000. His nominal assets are \$28,000.

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