

HALIFAX has added another large and good hotel to those already in operation and can boast of three hotels: the Queen's, Halifax, and St. Julian, all of which, it is claimed, are superior to anything in the Maritime Provinces.

THE Canadian Meat Company, of Montreal, commenced shipments of dressed beef to Halifax last week, and one carload of ten tons was received in fine order and sold out in half an hour after arrival. The meat was packed in a refrigerator car and was iced twice on the trip.

THE assessed valuation of Lachute is \$512,036, an increase over last year of \$32,681, and the *Watchman* says she ought to buy a steam fire engine. Well, we should think so. Lachute is building steamers and holding exhibitions this year, and in other ways showing vitality and growth. So stirring a place ought not to neglect proper means of protection from fire.

THE Eastern Townships Agricultural Association will hold its annual exhibition at Sherbrooke, on September 2nd to 6th. A special prize is offered by the Eastern Townships Bank for oxen, horses, sheep, and pigs, one by Senator Cochrane for hackney horses, and one by the B. A. Land Co. for grade cattle.

At a meeting of the creditors of Mr. George Marks, general storekeeper at Bruce Mines, held in this city at the rooms of Messrs. Bain, Laidlaw & Co., on Wednesday last, an offer of \$10,600 was made by Mr. Marks, payments extending over a period of nine months. The creditors have accepted this offer secured. It will be equal to about one-third of the liabilities.

THE annual meeting of the Nova Scotia Cotton Company was held on Wednesday last, when the directors' report was presented, showing a loss of \$33,406. The actual working loss for the year was \$13,500, the balance being properly attributable to operations of the previous year. Of the new issue of \$100,000 in 6 per cent. debentures about \$30,000 have been disposed of. The old board of directors has been re-elected.

A HARNESS maker, and dealer in implements at Forester's Falls, named R. Johnson, jr., began a small grocery business, too, last year; he has already assigned.—Daniel Ruest, who has been secretary of the municipality, and also keeping a small general store at Rimouski for the last four or five years, has assigned. He has not given his business that attention of late which is necessary to suc-

cess.—J. A. Cloutier, a small manufacturer of children's cacks, &c., at Quebec, has failed, owing about \$4,000. He was not of age on commencing three years ago, and it was hardly expected he could compete with the keen competition prevailing.

A SPECIAL general meeting of the Yarmouth Steamship Company is to be held in Yarmouth on the 3rd September, to consider the advisability of increasing the capital stock from \$190,000 to \$350,000 for the purchase of another steel steamer. The passenger and freight business by this route has very greatly increased, and when the link of railway between Digby and Annapolis is completed, there will be still further expansion.

A DEALER in boots and shoes, James Parkhill, of Woodstock, made an assignment on the 1st August last to Messrs. Townsend & Stephens. His assets are estimated at \$4,000 and his liabilities appear to be \$4,200. There is a meeting of his creditors called for this afternoon, at the office of the assignees in Toronto. The same parties have in hand the estate of Mrs. Sonntag, Hamilton, tobacconist; she assigned to them some days ago. She owes about \$5,000, and only shows assets placed at \$3,000. Her creditors are to meet next week in Hamilton.

A. J. GILLIES, began the general store business about two years ago at Boissevain, Man. In June last he was burnt out. It is said that the stock and building were heavily insured, and circumstances since the fire have led to his arrest. The business is now in charge of an assignee.—At Saltcoats, N.W.T., H. G. Henderson, general storekeeper, has assigned, and his stock, which was mortgaged, sold at 80 per cent. This transaction was very unsatisfactory to some of his creditors.

RICHARD MORGAN, of Islington, was formerly a farmer. About three years ago he began business as a grocer. His capital was composed chiefly of two farms worth about \$15,000, which were willed to himself and wife. The grocery business must have proved a snare to him, for he has assigned.—The hotel of R. Simmons, Madoc, has for years been ornamented with a chattel mortgage. Now he is offering to compromise with creditors.—F. W. Wahn, founder, at Neustadt, has got into trouble and assigned.—In St. Thomas the dry goods firm of Wm. Coyne & Sons failed about two years ago, and compromised at 55 cents in the dollar, which left an apparent surplus of \$5,000 or \$6,000. After this the style of the business was changed to

Coyne Bros., which firm has now assigned.—John McDonald has been a tanner in Tiverton for twenty years, and at one time was in a good financial position. Of late years his business has not been very profitable, and he has now, we see, made an assignment.

SOME weeks ago J. S. Deacon, grocer, London, failed, and his stock has just been sold by the assignee, at 63 cents in the dollar.—McKay & Davidson, men's furnishings, Woodstock, have got into trouble and made an assignment. They have been in business since 1885.—The estate of a cabinet manufacturer, John Brown, at Exeter, is in the hands of an assignee.—In December last, R. F. Howson, removed from Teeswater, where he was believed to have been fairly successful as a shopkeeper, to Fordwich. The move has evidently been a bad one, for we now hear of his assignment.

To teach a lad how to use his hands, at the same time as his eyes and his brains, both wisely and well, is a very proper and necessary part of modern education. This the Woodstock College aims to do in its department of Manual Training, where, we are told, the work in the Natural Sciences and Applied Mathematics is of the most thorough and practical nature. The laboratories and workshops are supplied with all the latest appliances necessary to secure the best results. Full provision is also made on the premises for the practical application by each student of the instruction received from his teachers. In this department of this college, which is affiliated with McMaster University, "the object is not," says the circular, "to teach a trade or to manufacture articles for sale; but to educate the practical side of the student's nature. There is a ten-horse-power engine which drives rip, scroll, and cross-cut saws, turning lathes, planing, and working machines.

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For a going business in Toronto, the stock amounts to about \$15,000, and consists of Woollens, Clothing and Furnishings.

All the goods have been well bought, the greater portion of them having been bought during the past year. Amount of business done, about \$25,000 per annum. The store is located on a prominent corner on Yonge street, and a profitable business has been done in it both by the present owner and his predecessor. The present owner having a substantial capital invested, an unusually good chance is therefore presented to any person desirous of going into business. If it is preferred arrangements can be made to assume the whole business. The most satisfactory reasons given to intending purchasers.

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