HEMLOCK bark is worth from \$6 to \$7 per cord in the Eastern Townships, and the demand for it is brisk.

A FIRM of Liverymen &c., of Fredericton, N. B., Messrs. Bunter & Atherton is reported as in difficulty, owing about \$,6000, \$3,500 of which is secured by bill of sale.

The Chicago grain gamblers are manipulating the market. January and February options have advanced nearly ten cents since the beginning of the year, and the bulls freely brag that they will put the price of corn up to sixty cents per bushel.

APPLICATION will be made to Parliament at its next sitting, for an act to incorporate the Brant County Bank of Canada. with a capital of \$1,000,000, the head office of which is to be at Brantford.

A HOTEL-KEEPER at Kingston, N.B., Joseph Grogan, who has been considered shaky of late, is before his creditors with an offer of 50 cents on the dollar. He transferred some of his property last month.

W. McK. Weldon, a general dealer of Moncton, N.B., has assigned in trust. He had previously given a bill of sale for \$4,000, covering all his assets, to secure an uncle who had been endorsing for him, so that creditors will likely have to accept what is offered.

A MEETING of the creditors of Wortman & Wilmot, of Salisbury, N.B., was held on the 29th ult., at which the firm made an offer of 25 cents in the dollar secured, and payable in thirty days. Their statement shows liabilities of \$6,700, \$1,500 being secured; assets in stock and debts, \$4.100.

MR, A. J. CORKINDALE, of Picton, desires us to do him the justice to explain that his assignment "was forced upon him through misplaced coufidence on another and not for any direct claim against himself"

C. Lamarche, a general storekeeper of St. Lin Que., is in hot water with his creditors. Several suits stand on the court house records against him and a *copius* has latterly been issued, but cannot be served for he is evidently keeping out of the way. Liabilities are understood to be between \$7,000 and \$9,000.

Rumors have been current in Montreal the last few weeks regarding a leading retail grocery concern, and it is now learned that Mr. Alex. McGibbon finds himself somewhat embarrassed, and is taking stock preparatory to consulting his creditors. We understand Mr. McGibbon claims to be able to show more than 100 cents to the dollar. He is understood to owe about \$25,000,

G. Brunelle & fils Grocers &c., Three Rivers, are reported as being embarrassed but no definite particulars are yet available. This business was only begun in May 1881 but the previous record of the senior is not wholly favorable, he having failed in Batiscan the previous year settling at twenty cents cash.

A FIRM in Central Ontario, in remitting for the Monetary Times from June 1881 up to June next, considerately says: "We apologise for neglecting to remit sooner, for we well know, even where the accounts are small, that in the aggregate it amounts to a large and useful amount. We have found this too true in our trade; but it is a matter creditors seldom ever consider, or if considered, is seldom acted upon."

MR. T. E. MARTIN, formerly of Toronto, now doing business as a lumber merchant at Regina, sends word to the MONETARY TIMES that the trade in wood at that point is an active one. His supplies are imported from Duluth, Minn. As a sample of prices, dimension lumber is there worth \$37.50 to \$40.00 per thousand feet, flooring &c., \$38.00 to \$50.00.

Bergeron & Frere, boot and shoe dealers of Montreal, have failed. One of the brothers left the city suddenly some little time ago, and the remaining one has assigned the estate over in trust, and it will be wound up. The liabilities reach the sum of \$8,000, with assets of \$2,056. This concern failed in 1879, and settled at fifty cents; latterly they have been going behind in payments and the above result was not unexpected.

THE exports from the port of St. Johns, Que. for December were \$44,822 in value against \$41,076 in the same month of 1881, while the imports were \$55,399 in value against \$22,091. For the year, however, the imports at that place were less than in 1881, as the following table shows:

THERE are at present 206 postoffices in Manitoba and the North-West Territories, forty-five having been established in the year 1882, and there are applications for fifty more. Fort Edmonton is the postoffice farthest away from railway communication, it being 584 miles from the nearest station. Mails are sent in and out once in three weeks. The total business of the Winnipeg postoffice it is now claimed, ranks third in the Dominion, that of Montreal and Toronto alone being more extensive.

The creditors of the Montreal File and Spring Co. met last Saturday, when it transpired that the business of the Company had lately been carried on at a loss. The statement submitted showed liabilietis of some \$10,000, and a deficiency of assets of some \$4,000. It was decided to carry on the business for the present under the management of three trustees. Messrs. E. A. Whitehead, M. Meredith and A. Stuart, but it is probable that one of the partners will make a bid for the estate.

A MEETING of the creditors of Perry & Cassils, boot and shoe manufacturers, Montreal, was held last week, and their statement shows liabilities of \$123,000, including the Perry-Seath paper; assets, \$61,000. Messrs. John Cassils, E. A. Whitehead and H. J. Fisk were appointed trustees, and it is probable that the estate will be wound up. The "true inwardness" of the transactions between Messrs. Perry and Seath has never yet been satisfactorily explained, but is by no means beyond surmise.

Dastous & Co., general storekeepers of Rimouski are in trouble and a meeting of their creditors was held in Montreal on the 8th inst., at which, however, no regular statement was submitted. They thought they owed about \$13,000 and that their assets were about \$12,000. They made a sort of informal offer of fifty cents, which however was not entertained, and they assigned to Messrs. F. & J. Leclaire who have sent down a man to investigate. The concern only started in September 1881.

The hardware firm of J. L. Martineau et fils Quebec, has issued a circular to its creditors calling a meeting for the 16th inst., when a statement will be submitted. As far as we can learn from outside sources their liabilities will probably amount to about \$25,000 due principally in Montreal. The assets are understood to be largely composed of outstanding accounts among poor blacksmiths in the Saguenay district. The concern, while claiming a considerable nominal surplus, has been in a troubled condition for a long time past. A failure is recorded against them in 1871, on which occasion they settled at twelve and six pence in the pound.

St. Boniface, says the Manitoba Free Press, has been wonderfully progressive during the past year. The Municipality has spent in improvements, purchased a fire engine, building

of engine house and police station, etc., up to date, \$41,212. At the last census the population of St. Boniface (1881) was 1,265 souls and is now, according to last municipal census 5,163, showing an increase of 3,898 in about eighteen months. The town will be incorporated during the next year. Some seventy buildings were erected during the twelve months, costing \$282,000.

The liabilities of Joseph Wiggins, foundryman at Port Dover, who lately asssigned to Mr Jonathan Ellis, are about \$14,500, assets nominally that sum. will probably pay about 90c on the dollar. Mr. Wiggins was formerly a Lake Captain, had an interest in several vessels, and was at one time well off. Had he continued in his own line of business, and kept out of the foundry, about which he knew nothing, he would have been in a good position to-day. It is probable that he will now confine himself to his legitimate occupation, in which he will no doubt prove as successful in the future as in the past.

E. Seale, tobacconist in this city, at a meeting of creditors showed assets of \$1,800 to pay liabilities of \$3,600 and offered to pay one-half of his liabilities. This has been accepted.——Davis & Urquhart who bought the balance of the drug stock of Beatty & Niles in Toronto last spring, are in difficulties.——Mr. S. G. Beatty, is now pressing his claim for the balance of the purchase money.——The well known saddler Robert Malcolm, of Toronto and Detroit, is in embarrassed circumstances. Although a man of much energy Mr. Malcolm seems to have lacked either capital or management, and has of late been losing ground.

Among the failures in the Maritime Provinces is that of James S. Scott, fish and commission merchant Halifax. The season in this department of trade was considered a good one and it was thought until this revelation, that Mr. Scott had shared in the benefit of it.—John R. Hutcheson, a dealer groceries and other supplies at Guysboro, N. S., has assigned and it thought that there will not be an equal distribution of his assets.—A trader in Halifax named T. P. Healy, left that city a fort-night ago and since that time credtiors have not been advised of his whereabouts. Those who are not secured do not expect much if any dividend.

A Halifax letter says, "the failure of Carvill & Sons here, and Carvill, McKean & Co., St. Sohn, is a serious one. The principals of the firm-except Mr. McKean, who lives in St. John-live in Newry, Ireland, and have offices in London. They have long borne a high reputation, and were considered wealthy. Their operations here and at St. John have been almost uniformly successful and their representative in both places are shrewd men and much respected. The cause is not yet known. A cable message New Year's Day being the first intimation. Especially in N. B. but even here as well. losses will probably be serious. Lumbermen in that province will suffer, if not directly certainly indirectly."

Wr have received a letter from Messrs. J. & C. Noble of Killarney, on the north shore of Georgian Bay between French River and White Fish River. They are engaged in the fishing industry, of which they write: "We make this branch of business our chief trade, our chief markets of disposalibeing Toronto and Buffalo espically the latter. We have shipped about 287 tons fresh fish and 1,500 packages salt fish during the past season, being the largest amount ever shipped by us in one summer. chiefly owing to the increased number of fishing boats engaged in the traffic and has a great tendency to destroy one of the most important fishing grounds in the fresh waters. under the present system of granting boat licenses it is hard if not impossible to stop the increase.