The sugar factory at Farnham, Que., is about to commence operations again, a company of capitalists having taken hold of the matter. The company is desirous of having beets raised by the farmers in the vicinity of Coaticook, and offers free seed and \$4.50 per ton of 2,000 pounds on board the cars there. The Coaticook Observer understands that arrangements are being made so that a bounty of \$1 per ton will be paid by the municipal councils of Farnham and Berthier, thus making the price \$5.50 per ton.

At a meeting of the Employing Printers' Association of this city officers were elected as under:—President, W. A. Shepard; vice-president, C. Blackett Robinson; secretary, Bruce Brough; treasurer, Daniel Rose; executive committee—James Murray (chairman), A. F. Rutter, R. G. McLean, W. F. McLean, D. A. Rose, Thomas Moore, John Imrie, Thos. Todd, and James Dudley. The present is the third year of the association, and its membership numbers thirty, including both large and small printing establishments.

R. McNabb & Co., manufacturers of white-wear, in Montreal, have assigned, with direct liabilities of \$51,000 and indirect \$25,000. Robert McNabb, the only partner, formerly for some years represented White, Joselin & Co., of Toronto, and began this business in the fall of 1887 with a few thousand dollars capital. He has unfortunately attempted to do too much for his means and got into difficulties last December. He then compromised at

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Dry Goods Merchants, 61 BAY ST., TORONTO,

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Prints and Sateens in all the Choicest Styles.

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Cor. Wellington and Jordan Sts.

* Pountain Court, Aldermanbury, London, Eng

80c. on the dollar, in 3, 6, 9, and 12 months. Liabilities then were about \$45,000, and he showed a deficiency of \$1,000. This settlement was at the time considered too much for him, and has proven so.

THE following assignments by traders have taken place in the Province of Quebec since our last issue: Demers & Riverin, founders in Quebec city, with liabilities of \$15,000 and assets nominally the same. They have been in the business some years.—Louis Pelchat, general store keeper at St. Vallier, liabilities light.—Louis Leveille, general dealer at Yamaska, liabilities \$3,200.—Telesphore Denis, a small carriage maker in Montreal, liabilities \$1,000.—Pierre Martineau, contractor in the same city, with liabilities of \$14,000.

The North Shore Navigation Company has been lately incorporated. It is the intention of this company, we are told, to put a superior class of boats for passenger and freight traffic on the North Shore of the Georgian Bay and Lake Huron, all of which will be new and built under their own immediate supervision. The first boat of the line, to be known as the "City of Midland," is now fast nearing completion at Owen Sound, and is expected to be ready the first week in May, when she will at once commence regular trips from Collingwood and Midland to Parry Sound and French

Leading Wholesale Trade of Toronto,

WYLD, GRASETT & DARLING.

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Children's Bibs, Cloaks and Robes. Ribbons.
Pompons, Working Silks, Traced Goods, Baskets,
and Small Wares.

INSPECTION INVITED.

8 Wellington St. W. Toronto.

River. The company held its first meeting at Barrie on the 14th inst., when the following directors were elected: James Scott, of Toronto; Martin Burton, of Barrie; C. E. Stephens, of Collingwood; W. J. Shepard, of Coldwater; and F. H. Lett, of Barrie.

During the early part of this year Wegenast & Robertson, general dealers at Plattsville, were burned out. Perhaps this is what has caused them to call their creditors together. -Yielding to the pressure of a Hamilton firm M. McGuire, grocer, at St. Catharines, has assigned, owing about \$10,000 .- Mrs. E. W. Lockett, of Kincardine, writes the creditors of her late husband, who was a hotel-keeper, that she finds the estate in bad shape. A meeting is to be held.—A firm of grain dealers in this city, Sawden Bros. by name, have offered creditors 25 cents on the dollar. They do not owe much, but haven't, it is said, much to pay with. --- An effort is being made to effect such arrangements as will permit Geo. Unser, the carpet manufacturer of this city. to continue his business and pay in full. He owes \$25.000.

The dry goods business of R. B. Smith & Co. was established in Goderich many years ago, and after the death of Mr. Smith was conducted as an "estate," which failed in 1884, paying 75 cents on the dollar. Mrs. Smith and her brother then took charge, but two years ago effected a settlement at 60 cents, and have now assigned owing some \$15,000.—Armstrong & McIntosh, general store keepers at Millbrook, finding themselves in financial straits, have executed a deed of trust in favor of J. Johnston & Co., Montreal, and T. B. Collins, of Millbrook. This instrument gives the trustees power to act as they see fit in the matter, and Armstrong & McIntosh are now practically out of business. They owe \$9,000 and show assets of \$14,000. The firm is to be commended for its prudence in taking this step before, perhaps, the financial standing might be reversed.

Leading Wholesale Trade of Toronto.

CHARLES COCKSHUTT & CO.,

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TRIAL BALANCE BOOK,

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66	1,500	44	-		-		•		-	2.75	46
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"	3,000	**	-		-		_		-	4.50	44

PUBLISHED BY

THE BARBER & ELLIS COMPANY,

48, 45, 47 & 49 Bay Street, TORONTO,--ONT.