thing for Montreal, whose citizens and authorities have given them a hearty welcome, but they will prove valuable in divesting the American mind of misapprehensions about Canada.

THERE are two assignments by traders in Brantford this week. They are R. O. Snider, coal and wood dealer, who has been sued and a judgment obtained against him, and Miss J. M. Smeyd, milliner, who made an offer of compromise in August last, which was declined by her creditors. - Jacob Lovell, builder, has been at Niagara Falls for about nine years. But he had an unfortunate fire three years ago that wiped out his surplus. Since then he has struggled along, and now makes an assignment. M. J. O'Hearn, of Orillia, had failed before he removed to that town, and not having arranged with his creditors, he carried on his tailoring business there in his wife's name. Owing to keen competition, she now assigns.

Among latest Montreal failures we note the following: N. Vermette, formerly the secretary-treasurer of the municipality of St. Louis de Mile End, lately annexed to the city, started in the planing mill business a year or so ago. He lacked the necessary experience and ability, and after being frequently sued, has consented to assign, owing about \$22,000. W. J. Burke, druggist, has assigned to the court after a business experience of a couple of years. He owes \$3,781, and the estate will be a poor one. Louis Deneau, a suburban grocer, finding it impossible to continue business with any benefit, has put his affairs into the hands of his principal creditor for liquidation; liabilities \$3,000. He was formerly in the crockery business unsuccessfully.---Prevost, Ouimet & Co., dry goods, whose failure, after a year's experience, we reported a week or two ago, are canvassing signatures to a composition deed at the rate of 55 cents in the dollar, liabilities being

WE learn that the Montreal firm of O. Cor beille & Co., dealing in hardware and paints, in the Point St. Charles district, have been granted an extension of 4, 8, 12 and 16 months. Mr. C. has been tied up in some property operations, which have absorbed a portion of his business capital. He owes \$7,890, and has made a transfer of his real estate as security for the due fulfilment of extension obligations. Bedard & Vincent, a dry goods firm, who began about two years ago, making a specialty of mantles and costumes, have been asked to as-

Their stand was badly selected and had sign. other disadvantages, and though they were liberal advertisers, the business could not be made to pay. - D. Brunet, a shoe retailer of some twenty years standing, has been obliged to assign, and owes \$2,500.—Authier Bros., dry goods, have made abandonment of their estate.

JAMES LITLE, jobbing and retail grocer, Ottawa, whose failure we noted last week, is offering his creditors 40c. cash.

#### FAILURES FOR NINE MONTHS.

The total number of failures in Canada, as reported for Bradstreet's, shows an increase for the nine months just ended. The Provinces of Ontario, Quebec, New Brunswick and British Columbia all report more failures for the past nine months than in a like portion of 1893, together with increased liabilities. According to that authority the number of failures in the provinces, with assets and liabilities, was as follows:

	Failures.	Liabilities.
	1894.	1894.
Ontario	608	<b>\$5,266,986</b>
Quebec	523	5,179,065
New Brunswick	76	896,250
Nova Scotia	92	480,397
Prince Edward Island	6	47,250
Manitoba	53	656,067
North-West Territories	8	33,633
British Columbia	48	744,552
Totals	1 414	\$18 804 901

There are 9.251 business failures reported throughout the United States during the past nine months by Bradstreet's, compared with 11,140 in nine months of last year, a decrease of 1,889, or 17 per cent. The total amount of liabilities of failing individuals, firms and corpo-

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rations, in the past nine months, is \$110,674,934, a falling off from the corresponding total of last year of 66 per cent.

The total assets were \$5,847,503, against \$7,552,157 in 1893. The number of Canadian failuresin those nine months of 1893, Bradstreet's tells us, was 1,323, with liabilities of \$13,162,-843 and assets of \$7,552,157. The proportion of assets is low this year compared with last.

I have known men who have had an income —I have known men wino nave had an income of \$3,000, \$4,000, \$5,000 a year, who did not leave one farthing to the surviving household. Now, that man's death was a defalcation, an outrage, a swindle. He did not die; he absconded.—Talmage.

A REAL CURIOSITY.—"And what is that man over there?" inquired the visitor in the dime museum. "That," replied the museum manager with manifest pride, "that is a man who says he is satisfied with the new tariff bill."

-The Montreal Grocers' Association held a meeting lately and voted to send a petition to the council asking that the tax on street peddlers be placed at \$100 for either wagon or hand cart, and that this tax be collected in ad-

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### Philip Todd

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Agent for Arpad Haraszthy & Co. California Wines; P. Mc-Kenzie & Co. Liverpool Scotch Whiskles; Jose Esteban Go-mex Spain Sherries; John Bott (Walkerville, Ont.), Malt Stout. 79 Yonge St., Toronto.

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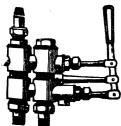
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