

J. J. PHILLIPS & Co., clothiers, Brockville, have assigned, and owe about \$2,400. Mr. Phillips failed before, just about a year ago, when the stock was bought in for him by a brother.

WHAT is said to be the largest sawmill in the world is in Clinton, Iowa. It has ten saws, seven band and three gang, and two batteries of ten boilers each. Its capacity is 500,000 feet of lumber a day.

CHARLES CLIFFE, formerly a publisher, is now at Brandon and has a stationery store there. Not being prosperous in this line, he is asking creditors for an extension of fifteen months. —The stock of And. Tuck, saddler at Gretna, has been sold by the sheriff at 57 per cent.

MR. GEO. A. STIMSON, investment broker, Toronto street, has completed the purchase of \$111,100 city of Vancouver 5 per cent. 20-year debentures. These debentures were issued for local improvements, but are a liability of the whole city. We understand they are for street pavements, etc., and are the first local improvement debentures ever issued by the city of Vancouver. The city made a very good sale.

THOMAS ROBERTSON & Co., manufacturers and importers of metal goods, Montreal; Seguin, Lalime & Co., manufacturers, St. Hyacinthe; E. Berwick & Co., merchants, Shelburne; the *Eastern Chronicle*, New Glasgow; the B. Greening Wire Co., Hamilton, have all remembered us in sending calendars. We have also to thank the authorities of the Montreal Exposition for their attractive souvenir, commemorating the founding of Montreal by Maisonneuve, in 1642.

ABOUT a year ago R. A. Troyer started storekeeping at Oxbow, Man. Shortly after this he claimed to have a surplus of \$2,500. Now we hear of his assignment. —The tailoring firm of N. N. Cole & Co., at Winnipeg, Cole being the sole owner, came from Cobourg about ten years ago. Two months ago, with one exception, his creditors agreed to an extension of time, and last week he assigns with liabilities of \$10,000, and nominal assets \$2,000 in excess of this sum.

A LEADING dry goods and shoe dealer of Charlottetown, P.E.I., J. B. McDonald, who was unfortunate in being burned out several weeks ago, has been in Montreal to see his creditors. His loss is said to have been \$45,000, on which he has only \$14,000 insurance, the policies being held by the local banks as security for advances. He has heretofore

been mainly a cash buyer, and has comparatively small liabilities, on which his creditors are disposed to grant him a compromise of 40 cents on the dollar.

FAILURES in the Province of Quebec for the week include the following: T. Tobin, a Sorel shoemaker of long standing, and the patentee of a seamless boot, has had to assign, owing \$2,335. His creditors were called to meet Feb'y 1st. T. Champagne, a small grocer in the same town, has been served with a demand of assignment. A brick maker at Ormstown, named W. Lockerby, is reported as absent, and a petition has been made to the Court to authorize a meeting of creditors. Liabilities are stated at from \$7,000 to \$8,000. D. Paquette, a carriage maker of St. Elphege de Yamaska, has assigned.

IN the city of Montreal the following failures are to be noted: J. Omer Pare, a dry goods man, who began business last spring, has already assigned, on demand, owing about \$12,000. —Mrs. D. Auld, dealing in shoes, has assigned; she owes about \$1,200. —J. E. Deslauriers, Sam'l Mills and A. Brahadi, all fur and hat men, who have been already reported as embarrassed, have assigned their estates. —H. J. Goldstein, and N. Goldstein, clothing, keeping separate stores, but believed jointly interested in business, have left town, evidently not intending to return, and creditors have taken possession of their estates. N. Goldstein was burned out a few weeks ago, and had received some \$1,100 of insurance money. Such cases as these should make people shy of crediting.

THE depositor who may not have had occasion to visit the offices of the Home Savings Co. in this city, say within a month or so, will be surprised at the transformation which the interior of that well-known place has recently undergone. He will look down a counting house nearly twice the length of the old, and wider, all tastefully papered and decorated, new desks and compartments for the tellers and clerks, and new desks for his own accommodation. If he is a favored visitor he will be shown a new and capacious vault, where all the valuables of the company are safely stored; new dressing rooms with the latest ideas in lavatory accessories, and every comfort for the staff; large and well-lighted apartments for the manager finished in oak and handsomely carpeted, with similar woodwork and furnishings in an ample board room adjoining. These

last named come within an entirely new addition to the building, the upper portions of which have been likewise renovated and provide accommodation for the company's solicitors and other tenants. The premises throughout are practically as good as new, having been completely overhauled from basement to garret, with especial attention paid to that very important feature of sanitation.

FIRE UNDERWRITERS IN SESSION.

The Toronto Board of Fire Underwriters was convened in the underwriters' Board Room on Tuesday forenoon, the 31st ult. The attendance of members was very large, nearly every company being represented. We understand that several important questions were discussed, and among the most interesting was the proposal to abolish the Toronto Board by amalgamating with the Canadian Fire Underwriters' Association. The proposition, however, was not approved.

The stamping system was discussed at great length, but owing to the strong objections raised by one or two leading companies, action thereon was deferred.

A good deal of discussion took place, as was natural, in reference to the Toronto water supply and municipal fire appliances. It is satisfactory to learn that the water pressure was never better than it is at present, and that the city council intend purchasing a first-class engine. It ought to do this and more. The condition and dimensions of Toronto's fire-fighting system formed a subject which a committee of the Board was detailed to investigate and report upon. They learn that the fire brigade numbers 120, is composed largely of young men well drilled, and the horses, too, are well-trained. The hook and ladder department has the best and latest appliances, while the hose and hose reels are equal to any. Of the chemical engines the report says they are first-class and have done good service, while the fire-alarm telegraph is the best that can be procured and in perfect order. The Chief recommends to the city council that a steam fire engine be procured, with men enough and strong hose enough to handle it at all large fires.

The Underwriters' Committee endorse Chief Ardagh's recommendations, and goes further, for it recommends that two steamers be procured, a demand by no means excessive when the value of risks in the quarter between

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