

The assessment for the town of Emerson amounts this year to the grand total of \$1,626,970.00; in 1881 it was \$748,260.00; and in 1880, \$476,938.00. The town of Nelson's assessment for this year is \$406,000.00. That of West Lynne is estimated at \$1,125,000.

DANIEL BARRETT, a general store keeper at McCrimmon, who failed in 1878, and again in Oct. 1880, for 10 cents on the dollar, is now offering creditors 50 per cent of their claims—80c. cash and balance in three months—his liabilities amount to \$1,800, and assets \$1,300.

M. J. TRIGGERSON was a harness maker in Brantford for a number of years. In 1879 he failed, and again in 1881. Since the last failure the business has been conducted in his wife's name, as his habits were not good. Now she has assigned with small liabilities.

The link belt appears to be growing in popularity among manufacturers in this country as well as in the United States. The Watrous Engine Works Company, Brantford, has supplied some half dozen elevators with belts. Among these are those of Mr. J. D. King, Port Hope; H. B. Rathbun & Son, Deseronto, and F. W. Murray & Co., Peterboro'.

The truth of the old saying that "misfortunes never come singly" would seem to be verified in the case of Mr. R. C. Smith lumber merchant. He had men, horses and winter supply for the woods on board the *Str. Asia* when she sank. Since then he lost a large raft of timber valued at nearly \$100,000. The latest occurrence was the explosion of the boilers in his mill at Longford which involved a loss of \$15,000.

The Municipal Council of the town of Longueuil, Que., has passed a resolution granting a bonus of \$12,000 and exemption from taxation for ten years, to the Dominion Bridge Company, provided they locate within the bounds of the Municipality, an offer which is likely to be accepted. A meeting of the electors is called to ratify the action of the Council.

The following are the values of exports to the United States from the consular district of Hamilton for the fiscal year ending September 30th, 1882, the total amounting to \$3,283,319. The largest items composing this sum are animals, \$659,380; barley, \$839,880; eggs, \$345,831; malt, \$274,760; wheat, \$128,910; wool, \$121,500; peas, \$98,799; Lumber, \$82,200. The increase at this port is \$665,848 over the year 1881.

Mr. G. W. HALL, who has been carrying on a bakery and confectionery business at Peterboro' for some years under different styles; first as Hall and Ostrom, which was dissolved in April, 1881. Hall then continued the business alone till June of the same year, when he admitted his brother as partner, under the style of Hall Bros., and they in turn dissolved last February. G. W. again embarking alone, but has now assigned for benefit of creditors.

HUME & NICHOL a Cornwall firm of tailors have been quarrelling among themselves of late, and their disputes have terminated in disaster to the business. The Sheriff took possession last week under two executions, and on the same day Mr. R. W. MacFarlane was appointed receiver by the Court of Chancery, and a conflict as to who should retain possession ensued, resulting finally in the appointment of Mr. MacFarlane, who will proceed to liquidate the estate.

At the annual meeting of the New Brunswick Land and Lumber Company, held at Woodstock on Wednesday week, the following directors were elected for the current year: Lord Elphinstone, Hon. Isaac Burpee, Hon. D. A. Smith, Hon. Sir John Macneill, George Stephen, Samuel Thorne, J. K. Tod, O. H. Northcote and E. R. Burpee. At a subsequent meeting of the

directors, Lord Elphinstone was elected President, Hon. Isaac Burpee, Vice-president, and W. T. Whitehead, Secretary-Treasurer.

Mr. F. A. CASTON, an extensive dealer in leather and shoe findings, in this city, has been served with attachments to the extent of \$10,000. He has the reputation, amongst Toronto dealers at least, of being slow in his payments; we cannot find that any Toronto houses are interested, perhaps with one exception, and this not exceeding \$200. Mr. Caston's premises are now in possession of the sheriff's deputies.

The extent of building operations carried on in Winnipeg this year, which we noticed last week, is probably about equal to that of Toronto and suburbs. The cost of the Winnipeg buildings is about double; but the cost of building in Winnipeg cannot be much less than twice as great as in Toronto. For a young city like Winnipeg, this is wonderful progress.

A NUMBER of small failures are noted this week. Wm. Joyce, a grocer in Guelph, who succeeded J. Cleghorn in the fall of 1877, had little capital and perhaps less experience in trade. A few days ago he assigned and probably has lost the little money he had.—H. M. Herr, a fancy goods dealer in Port Hope is said to have gone west. Now the holder of a chattel mortgage, the tax collector, landlord and bailiff are all looking after their respective interests.

AMONG the business changes in the Maritime Provinces is the failure of Geo. A. Shaw, dealer in boots and shoes, Moncton, N. B. His store has been closed and the creditors have taken possession of the stock.—In the same town J. W. Kinread, jeweller, who compromised with his creditors some time ago is again in trouble. His endorser has taken possession of the premises in order to secure himself.—An offer of 50 per cent. secured has been accepted by the creditors of John Owens, a grocer who failed in Fredericton. His liabilities were \$9,486. The stock and book debts amount to \$6,100.

A NUMBER of cities are becoming interested in the project of Mr. M. Robins who, on account of a firm of foreign capitalists, proposes to establish at some point in Ontario a rolling mill, blast furnace, etc., with a capital of \$1,000,000, and the probability of employing 100 hands. The London City Council will offer free water and an indemnity from taxation for twenty years. The Finance Committee of the City of Kingston instructed its clerk to write Mr. Robins stating that Kingston was inclined to deal liberally in the matter; that there is no place in Canada with more facilities for such an establishment; that within forty miles of it there are six iron mines in operation, with an output of 200 tons per day, and that there is an abundance of flux stone in the vicinity.

The progress of Winnipeg is well illustrated by the rapid increase in the Customs' receipts at that port. The amount of duties paid there during the three months of July, August and September of this year amounted to \$553,566, or \$115,988 more than the receipts during the whole year ending 30th June, 1881, which were \$437,578. The following table shows the amount received in each of the three months in the last three years:

	1880.	1881.	1882.
July.....	18,750	49,258	166,518
August.....	20,522	52,390	183,828
September.....	19,400	70,705	203,226
Totals.....	68,672	172,353	553,566

The total receipts for 1880-81 were \$437,578, and for 1881-82, \$1,016,001.

ONE of the oldest retail hardware houses James Foster & Sons, in this city is in difficulties. About ten years ago the senior member

transferred the business to two of his sons. Since which one of them has devoted too much attention to military affairs, and the business has not received that attention from either of the juniors that it deserved. Consequently extensive credits have been granted builders and others, who were unworthy of trust, and in this way the business has assumed a very bad shape. A statement is now being prepared, and it is thought that the liabilities may amount to about \$25,000. Complaint is made that their line of credit has been curtailed, and that they have been too severely pressed for payment by a Montreal firm. These are the immediate causes assigned for the suspension of payment.

AMONG the minor events, and those who are reported to have left the country without advising their friends are, D. Keirstead, hotel keeper, Thornhill,—Jacob Maillox, harness maker, Stony Point—Geo. Marines, blacksmith, Grimsby, who had not been in good repute for a long time, has been arrested for theft—B. T. Leigh, a Sarnia grocer, is in difficulties. He commenced business in 1880 with little, if any, capital; made no headway, and now Masuret, of London, who has been supplying him with goods, has caused an execution to be issued, and sheriff is now in possession of stock.—The furniture in Sherwood & Mintoft's hotel, Winnipeg, has been seized and advertised to be sold this week.—Mr. Cooper, of Cooper & Meeking, gent's furnishings, in this city, is missing, but it is not thought that there is anything wrong about their business. Although his absence for nearly a week cannot be accounted for.

THAT the old adage "corporations have no souls," does not always hold good, was demonstrated in a signal manner on Saturday last when the Ontario Industrial Loan and Investment Company, of this city, presented the civic authorities with six acres of naturally wooded park ground in the north-west portion of Toronto. This handsome and liberal gift is to be named Bell-Woods Park, and when the improvements, in the shape of substantial and picturesque bridges and other ornamentation, (this being enjoined upon the City Council by a clause in the deed of transfer,) is added, this new park will no doubt become a very pleasant and popular place of resort. The presentation was made by Mr. David Blain, President of the company, the proceedings being opened by Senator Frank Smith in an appropriate address. His Worship the Mayor, in accepting the donation on behalf of the city, expressed his willingness to do all in his power to implement the conditions of the gift. He said the City Engineer was now at work upon a plan whereby all the Toronto parks would be connected by a carriage drive, or promenade.

THE absconding of A. Esinhart, engaged extensively in jobbing, flour, pork, sugars, and provisions generally to country dealers at Iberville, Que., has been the occasion of a little ripple of excitement in business circles, in Montreal as well as in his own more immediate neighborhood. Though an aspirant to parliamentary and municipal dignities, Mr. E. has never stood very high in public estimation, and his business record can be truly described as being checkered. He first started business at Laprairie in a modest way, but his sanguine, speculative tendencies soon declared themselves; he began to operate extensively in grain and failed in 1872 with heavy liabilities, the estate paying about ten billings. A short time before this he had been elected to represent the county of Laprairie in the local house. Shortly after his failure he removed to Montreal, where he engaged in the grain business as Esinhart & Bonneville, which firm had but a brief existence.