

Messrs. Emil, Poliwka & Co., of Montreal wholesale dealers in glue, gelatine, borax &c., have called a meeting of creditors. They have been somewhat pressed of late, and have apparently been doing business under too heavy expense.

JAMES LEWIS, of Montreal, a jobber in liquors to small tavern keepers, who has evidently had hard work to meet recent engagements, has called his creditors together and, it is understood, desires to effect a compromise at the rate of fifty cents on the dollar. Liabilities are stated at about \$18,000 assets apparently \$16,000.

Last fall, the C. P. R. Co. offered to provide the necessary buildings if the government would open ports of entry at Portage La Prairie, Brandon and Regina. The government, we learn, has accepted the offer, and the people are waiting for the buildings. The opening of these outposts, says the *Sun*, will greatly relieve the rush of work in the Winnipeg office.

THIRTY tugs were represented at the meeting of tug owners to adopt a scale of prices at Detroit, last week. E. G. Merrick was elected president, S. B. Grummond vice-president, and S. A. Murphy, secretary and treasurer. The card rate last fall for towing to Lake Erie from Lake Huron and *vice versa*, was adopted, and the old tonnage will be used as a basis for calculating bills.

MR. ARCHER BAKER, the popular General Superintendent of the C. P. R. was dined by his friends in Montreal last week, on which pleasing occasion, when Mr. Wm. Cassils was in the chair, Mr. J. R. Pruyn read an illuminated address from the employees of the late Canada Central Railway, tendered to Mr. Baker as a token of their esteem. This was accompanied with a solid silver tea and dinner service.

L. ABRAHAM & Co., cigar manufacturers of Montreal, whose premises were some time under seizure for infraction of the revenue laws, which matter was settled by the creditors paying the fine, and endeavouring to effect a settlement at ten cents on the dollar. Their liabilities direct and indirect foot up some \$31,000 with assets estimated at about \$12,000. The probabilities are that the estate will be liquidated.

No less than six hotel keepers in Ontario have sold out during the past week, another has closed his house and two others, as noted elsewhere, have absconded.—The following grocers have sold out, H. Hopper, of Cashel, to W. H. Lee.—W. M. Robson, Lindsay, to J. M. Armstrong.—J. B. Parquette, Ottawa—John McAfee, Walkerville.—E. D. Ayers, Walkerton and Shields Bros. Toronto, the latter to B. M. Corrie & Co.—R. E. Porritt, general store, Sunderland, has sold out to G. B. Gordon.—J. Davids & Co., Druggists have sold out to C. D. Daniels & Co.

The San Francisco *Country Merchant Grocer* gives the following as a specimen of a Chinaman's composition in English. The letter is reproduced *verbatim*, except the name of the firm to which it was addressed:

S. F. CAL, April 10th, 1883.

MR. BLANK & BLANK ESQ

Dear Sir When will you hire Chinaman To make the cans near this one two weeks? If you want to change all the old hands about. Or wanted to desire let me accept to do and Contract with.

And when what is your opinion and send me a letter by according this cards please.

And I willing come speak with you Sir, Because I had once reached your store before 10 days ago—and much oblige

Good bye to you Sir Very truly yours.

YOUNG TOY, Chinese.

The value of property in Belleville, according to the assessment just completed, is \$3,597,870.

The stock of Mr. John A. Wightman, Port Perry, insolvent, amounting to \$18,514, was sold to Messrs. Jones & Davenport, Port Perry, by Mr. Peter Ryan, for 77½ cents on the dollar.

Mr. R. Lewis, of the Ontario Stained Glass Works, London, finds that his business has outgrown his old premises, and has begun the erection of an additional building 20x80 feet, which is to cost \$4,000.

MR. GEORGE E. SNIDER, commission man of St. John, N. B., has assigned. Snider was formerly of the firm of Cudlip & Snider, who failed in 1873, with liabilities of about \$130,000, the estate being wound up.

A LONDON telegram of 7th. inst. states that the Rev. Dr. Darnell, Principal of the late Dufferin College, has cleared out, leaving liabilities of some \$6,000 or \$7,000. The estate will pay, perhaps five cents on the dollar,

MESSRS. DRAKE & JOYCE, furniture manufacturers at Windsor, are asking an extension of time of one year. They claim a surplus of fifty per cent. but it is principally in the shape of real estate and book debts. Their liabilities are about \$10,000.

A FLOUR merchant of Halifax, N. S., Mr. John W. Grant, who was largely liable upon the paper of J. S. Cochrane & Co., when they failed last summer, and who made some other losses about the same time, has been obliged to assign.

MR. J. A. C. BLACKWOOD, who has been "keeping store" at Alvinston about eight years, appears not to have improved his position. He has assigned, with liabilities of \$7,200 and assets \$600 greater. The creditors will probably accept 75 per cent. of their claims if properly secured.

A LIQUOR dealer in Wingham, named H. A. Black, surprised his creditors the other day by making an assignment. The general impression was that he was doing very well at Wingham, but it would seem that North-West interests have absorbed too much attention during the past year.

THE firm of C. C. Snowden & Co., wholesale hardware merchants, of Montreal, whose recent failure has been noted in these columns, have succeeded in arranging a compromise at the rate of fifty cents in the dollar, payable in 3, 6, 8, 12 and 15 months, the last two payments being secured by La Banque du Peuple.

EDWARD ADAMS & Co., wholesale grocers, London have admitted Henry Ford as partner.—The following dissolutions have taken place: Mr. Shepard retires from the crockery firm of Shepard & Dishar, St. Thomas; D. W. Hodge leaves the firm of Hodge & Williams felt roofers, Toronto; T. & R. Kenny, grocers, Sarnia, have dissolved; Mr. Baxter retires from the grocery firm of Kerr & Baxter, Wingham.

THE general selling agency of the Steel Company of Canada, for many years held by Messrs. Gillespie Moffatt & Co., of Montreal, has been transferred to Mr. James Phymister, of that city, a gentleman long and favorably known to the trade. The Company, whose extensive works are at Londonderry, N. S., are makers of the well known "Siemens" brand of pig and bar iron, also nail plates, car axles, &c.

BUT few if any business changes of importance have taken place in Manitoba during the past week. Dewar & Lipsett, hotel keepers at Portage La Prairie, have only been a few months in business and now the landlord is in possession of the premises.—J. J. Radford, jeweller, who assigned in Winnipeg in March last, has compromised with creditors at 80 per cent.—R. J. Barber, contractor, in the same city, has had his effects seized by the bailiff.—Wm. Nay, grocer, has compromised at 65 per cent.

R. W. LONGUEUR & Co, tinware dealer, Halifax, have assigned to P. Walsh, who is expected to wind up the business leaving all other creditors out in the cold.—Jno. McLeod & Co., tailors at Charlottetown, P. E. I., have assigned with liabilities of \$6,000. The assets amount to \$3,700. Of which sum \$2,600 is preference claims.—Geo. E. Snider, auction and commission merchant in St. John, N.B., has assigned.

MR. A. Gibson, the Lumber King of New Brunswick, is determined, in spite of well-meant advice, that there shall be a cotton mill at Marysville, on the Nashwak River four miles from Fredericton. The proposed cotton mill will be on a grand scale. The building will be seventeen feet longer than that at Milltown, four stories in height, will employ 600 men and will cost nearly \$1,000,000. Four or five brick-making machines have been purchased in Ontario, we understand to make bricks for the mill, and the site has been laid out.

MR. CHAS. B. HUNT, a long established dealer in flour etc., who is the sole partner of the London milling firm of Hunt Bros., has become involved through oil operations with James A. Mahon. The loss on these transactions will it is feared reach \$10,000. Should his general creditors endeavor to enforce payment, it is understood that a large claim of the Hunt estate would then be pressed. Under these circumstances Mr. Hunt would be obliged to ask the consideration of his creditors.

MACDONALD & WILLIAMS, who have been carrying on a tin stamping business in this city, appear for some time past to have been laboring under a disadvantage from the inadequacy of their capital. Their business appears to have prospered, and to have in it the elements of a permanent success. A proposal was made to transfer the business to a joint stock company, and negotiations with that view made most satisfactory progress until one of their creditors, acting it appears in concurrence with at least one member of the firm, suddenly broke off and recovered judgment, and put the sheriff in possession. The effect of this action will probably be to waste a large part of the assets, and to dispel into thin air the surplus which the firm was supposed to possess.

THE intimate commercial relations which have sprung up between the provinces of Ontario and Manitoba, and the extensive commerce passing between such points as Toronto or Hamilton and Winnipeg, are features that strike any one who reads or observes. This being the case, the occasional need of accountants, or trustees in matters of business or finance, has been pressed upon manufacturers or importers here and the need of arbitrators or financial agents is sometimes felt, doubtless, by people in the North-West. To meet this reciprocal want, Messrs. Robins Brothers of this city and Messrs. Robert Adamson & Co. of Winnipeg and Bat Portage announce that their firms are in association, and that they will act as agents, trustees, or, if need be, assignees, in the interest of firms interested in the trade of the North-West.

MR. JOHN H. STINSON, of Manitowaning writes, with reference to a paragraph which appeared in our issue of the 4th., reflecting upon his firm of Stinson & McLeod that he asked for no settlement in Hamilton "except that he demurred to pay costs of a writ served on him by a firm because its issue was in violation of an agreement to wait on him till navigation opened. We have learned by enquiring in Hamilton, that the firm named handed over to creditors the notes of McDonald Bros., to whom they sold out. In some cases they paid Hamilton creditors in full, in one case, almost in full, and they appear to be now out of difficulty and are considered deserv-