

## Business East.

## ONTARIO.

J. F. McRae, tailor, Toronto, has assigned.  
 Thomas Smith, general store, Fingal, is dead.  
 Mrs. Rawcliffe, groceries, Parkdale, has sold out.  
 Robert Grant, merchant tailor, Brantford, is dead.  
 McClung, Briggs & Co., Toronto, have suspended.  
 T. E. Tilley, carriages, Dutton, has assigned in trust.  
 D. H. Bastedo, furs, Toronto, has assigned in trust.  
 Amos Robinson, hotel, Brockville has been burned out.  
 J. S. McCarthy, hotel, Lindsay, has sold out to M. Saway.  
 S. Granton, wagons, Midland, has sold out to Robert Elliott.  
 J. E. Schiller, hotel, Toronto, has sold out to Angus Cameron.  
 Hatch Bros., hardware, Toronto and Whitby, have dissolved.  
 Stitt Bros., dry goods, Toronto, have assigned in trust.  
 George Bailey, carriages, Ingersoll, has assigned in trust.  
 Robert Elliott, blacksmith, Wyebridge, has removed to Midland.  
 B. H. Rothwell, books, Toronto, advertises his business for sale.  
 W. N. Morley, gent.' furnishings, Chatham, has assigned in trust.  
 Wm. Vandusen, general store, Tara, has sold out to H. A. Vandusen.  
 J. W. Clyne, manufacturer, Walsingham, has assigned in trust.  
 The crockery stock of E. A. Sims, Toronto; has been damaged by fire.  
 Timms, Moore, & Co., printers, Toronto, have been damaged by fire.  
 J. E. Dunham & Son, hotel, Cobourg, have sold out to Williams & Loughi.  
 The boot and shoe stock of Henry Burrows, Toronto, has been sold by the bailiff.  
 James Seitz, hotel and grocery, Weisenburg, has sold out and removed to Chepstow.  
 The sheriff is in possession of the dry goods business of Williamson & Co., Brantford.  
 The dry goods stock of Wm. Lailey & Co., Toronto, suffered damage by a recent fire.  
 W. & C. Baines, brokers, Toronto, have dissolved. W. J. Baines continues the business.  
 Haugh Bros., furniture, Thamesville, have dissolved. G. C. Haugh continues the business.  
 James McMaster & Co., foundry, Ridgetown, are amalgamating with the Essex Centre Manufacturing Co. of the latter place.  
 Wm. Haslem, hotel, Lindsay, has sold out to John Maunders. Mr. Haslem has bought out the brewery business of G. H. Lloyd.  
 The following merchants in Port Colborne have been burned out by fire, viz.: G. Chown, tins; W. A. Hawkins, general store; Peterson & Co., general store.  
 R. Philp, wholesale undertakers' furnishings, Toronto, has admitted into partnership L. C. Hawkey, F. W. Coles and A. J. Eckhardt. The firm style is R. Philp & Co.

The following parties were burned out by a recent fire in Pholpston: W. L. Allen, drugs; E. J. Powell, general store; Wm. Raymero, hardware; A. J. Smith, furniture; John World, general store.

## QUEBEC.

G. H. Kendall & Co, merchants, Montreal, have dissolved.  
 Forest & Co., general store, Joliette, have assigned in trust.  
 T. J. Dawson, millinery, Montreal, has assigned in trust.  
 James Murray, fancy goods, Montreal, has assigned in trust.  
 A. H. Bertie, tobacco, Montreal, is in the hands of the bailiff.  
 B. L. Nowell & Co., horns, etc., Montreal, have been burned out.  
 Roch Marchand, carriages, Vercheres, is out of business and away.  
 McKay & Wilders, hotel, Huntington, advertise their business for sale.  
 Ovilde Yelle, carriages, St. Urbain, has compromised with his creditors.  
 S. Davis & Son, cigar manufacturers, Montreal, have been burned out.  
 The Sorel Wadding Co., Sorel, have sold out to the Dominion Wadding Co.  
 Westgate Bros., boot and shoe manufacturers, Montreal, have assigned in trust.  
 Kerry, Watson & Co., wholesale druggists, Montreal, have admitted Wm. Simons Kerry as partner.

The firm style of E. J. Green & Co., wholesale liquors, Montreal, has been changed to Green & Houston.

W. Clendenning, foundry, Montreal, has admitted his son as partner, under the style of W. Clendenning & Son.

H. Bulmer, jr., lumber, Montreal, has admitted J. A. Bulmer as partner, under the style of H. Bulmer, jr., & Co.

Belding Paul & Co., sewing silk, Montreal, have admitted Fred. Birks as partner. The firm style remains unchanged.

Lefebvre & Michaud, boot and shoe manufacturers, have dissolved. The business will be continued by Lefebvre & Co.

W. C. Lawless & Co., printers' materials, Montreal, have dissolved, E. F. Carter retiring and Wm. C. Lawless continuing the business under the same style.

E. F. Carter has sold out his interest in the Montreal Carpet Beating Company to Geo. H. Kendall, who continues as sole proprietor, under the the same style.

## NEW BRUNSWICK.

G. C. Hatfield, grocer, St. John, has assigned.

Alex. Kearns, groceries and liquors, St. John, has assigned.

Harrison, Peterson & Co., stone works, St. John, have assigned.

## General Notes.

Losses by fire in the United States and Canada in 1883 amounted to the enormous sum of \$104,000,000.

THE first regular train over the Newfoundland Railway, between St. John's and Harbor Grace Junction, was run on the 18th December.

THE council of the British and Irish National Association is considering the employment of a chemist at a salary of \$1,500 per annum, to make regular and careful analysis of flour, etc.

CHICAGO has nearly 19,000,000 bushels of grain in her elevators, New York and Brooklyn have about 13,000,000 bushels, and the total supply in the United States and Canada is estimated at 58,000,000 bushels.

SINCE the McGeoch failure, in Milwaukee, McGeoch and his banker partner, D. L. Wells, have begun heavy suits against each other, but now it is said that these cases will not come to a trial, a compromise having been arranged.

THE latest noteworthy commercial offer of payment on an insolvent estate is that of a former Bedford Row merchant, at present in Ceylon, says the Halifax Recorder. It is ten per cent., payable in five years without security.

THE importance of the Glasgow shipping trade may be gathered from the printed list of shipowners entitled to vote for the election of the Clyde Trustees. Five hundred and seventeen ship-owners are voters. Several own fleets of steamships worth millions sterling, while no voter owns less than 100 tons. The estimated value of vessels owned on the Clyde is £26,000,000 sterling, or in round numbers, \$130,000,000.

IN a brief retrospect of the past year, in the Mark Lane Express, London, it is said that today prospects are certainly brighter for farmers in England than they were at this time last year. The harvest was a good one taking it all round, and the crops were for the most part well got in. Prices have ruled very low, at least for wheat and barley, and profits cannot be large; but it is a great deal to be free from such losses as have been general, at any rate up to last year.

THERE is rather strong feeling in some quarters on 'change, Chicago, against the proposal to declare vessel room "regular" for the storage of grain. It is urged that the receipts for grain stored in vessels might be discriminated against by lenders, and that the board has no right to take such action as would force any of its members to take those receipts against his will. The grain can be put on vessel and sold there to be delivered on the seaboard in the spring or subject to the cost and risk of placing it again in store here if it should be wanted in elevator.

ONE of the many rocks upon which business men strike is extravagance in living, says our sensible contemporary, the Commercial List, of New York. Extravagance is a relative term, to be measured not by the amount expended, but by the income. It is extravagant for the man who makes \$5,000 per annum to spend \$8,000, and the ultimate result must be failure, but if he makes a net profit of \$10,000 a year he may spend \$5,000 a year, and still grow rich. To which the Monetary Times adds, "It requires great moral courage in a man of limited means who has ambition for social distinction and believes he has a good business, to keep his expenses down to a safe basis, and moral courage is a quality which many do not possess.

THE details of the new loan of the Oregon and Transcontinental Company are understood to be as follows.—The \$8,000,000 borrowed is to be divided into eighteen blocks of \$437,500 each,