A Kingston tailor of some years' standing, named John Dunbar, seemingly doing fairly well in his small way, has assigned owing \$3,000. Assets about the same amount.

"LET me illustrate the difference between capital and labor," said the rich uncle to the impecunious nephew. "Suppose I give you \$100, and—" "That's capital!" replied the nephew, extending his hand for the money.—

The Bostonian.

An ingenions Yankee is said to be peddling through the streets of Woodstook, walkingsticks, which he tells the gullible are manufactured out of wood from the dismal swamp where Benwell was found murdered. It is said that hundreds have been sold.

The two lumber kings of the Bay of Quinte district, Gilmour of Trenton, and Rathbun of Deseronto, have gone into an arbitration arising out of a dispute as to the relative cost of driving timber along a certain portion of the Trent river in the season of 1887.

The well-known picture, "Bubbles," painted by Millais, and used by the "Pear's Soap Company," as an advertisement, is a portrait of a grandson of M. Du Maurier, the cartoonist of London Punch. The child is known at home and among his companions as "Bubbles."

This has been an off year in lime shipments to the States, says the St. John, N.B., Sun. The strikes of brick-layers, stone-masons, brick-makers and carpenters paralyzed the building business. There is not much anticipation of any large shipments during the rest of the season.

The shipment of seal skins, which left New Westminster, B.C., on August 19th, reached London, England, on September 10th, the exact time occupied in covering the distance being 21 days, 12 hours. This is fast time, says the *Columbian*, but it might be beaten by six or seven days.

At a recent meeting held by the creditors of Pettypiece Bros., dealers in hardware, at Amherstburg, it was found that the estate might realize 80 cents on the dollar, and failing to submit an offer an assignment was made. The offer of D. L. Wigle for the stock, at 75 cents on the dollar, has been accepted.

A. L. Simpson, who began a fancy goods and toy business in Arnprior last fall, is already in the hands of the Philistines, stock, &c., being under seizure. The supposed real proprietor, husband of the above, was formerly in the confectionery business in Arnprior, where he made a pretty awkward failure.

Leading Wholesale Trade of Toronto.

EBY, BLAIN & CO.,

TORONTO.

--- HAVE RECEIVED -

NEW SALMON

Phœnix, Horse Shoe,

Clover Leaf,

Flat Tins. The Finest Fish Packed.

New Vostizza, Patras and Provincial CURRANTS

First in the Market.

Barrels, Half Barrels, Cases, Half Cases.

Dried and Cured Fish of all Descriptions in Stock.

W. A. Bush, of Thorold, a grocer in a small way, has struggled along for the past six years, making no headway. He has now assigned to F. H. Lamb of Hamilton, showing assets of \$730, against liabilities of \$1,700. At the meeting held on the 22nd the assignee was directed to wind up the estate.

The law which went into effect in the States, September 1st, reads as follows: "No child actually or apparently under sixteen years of age shall smoke or in any way use any cigar, cigarette or tobacco in any form whatsoever in any public place or resort." Doubtless many a Canadian parent would welcome such a law in this country.

In Amherst, N.S., a miller named C. S. Bent, has failed, owing some \$6,000.—L. S. McKeen, general trader and tanner, Whycocomagh, in the same province, has assigned.—A manufacturer of axes and edge tools, Wm. Campbell, of St. John, N.B., has assigned with liabilities of about \$9,000. It is thought that his assets might realize 40 to 50 cents under favorable circumstances.

The leading merchant at Roxton Pond, Que., Mr. N. Normandin, is in deep water and has asked his creditors to meet. He has been called more or less slow pay ever since he started as a store-keeper about ten years ago. This is supposed to be due to a disposition to credit rather freely, but as he was postmaster, secretary of the municipality, etc., he did quite an active and apparently prosperous business.

St. Mary's Bay during the last month has, says the St. John (N.B.) Sun, been swarming with mackerel and the catch has been enormous. A Freeport, N.S., man states that he and three others within two days took 175 barrels and delivered them at Yarmouth for shipment to the Boston market; and the steamer "Yarmouth" alone in the last five trips from August 28th to Sept. 10th carried from Yarmouth to Boston mackerel valued in the custom house returns at \$20,000. Last week at one tide at the head of the bay there were 150 vessels engaged in taking mackerel.

Last week witnessed some serious effects in Cumberland County, Nova Scotia, from continuous rains. At River Philip, C. A. Thompson & Bros.' portable saw-mill was carried away into the river. At Oxford, Edward Thompson's tan-bark mill was carried away with a large lot of green hides and several live horses. There were, on Friday, three feet of water on the main road from Oxford to the Intercolonial station. Bridges and dams on Little River were injured, and at Parrsboro' grain was much damaged. A washout occurred on the Cumberland railway. John Bent's mill-dam, near Amherst, burst last night and 2,000 logs were swept down the stream, breaking Curran Bros.' dam, and letting loose 8,000 logs, which were carried out to sea.

WITHOUT much capital, but with some experience as a traveller, D. McBrady started in the general store line at Barrie, in April, 1889. Towards the end of last year he was joined by one Moore, a clerk, and now it is found necessary to assign to J. McArthur Griffith. They owe about \$6,500, and at a recent meeting an offer was made of 40 cents on the dollar, but not entertained by creditors, who adjourned to give the insolvents time to submit another offer.—The creditors of H. Nagle & Co., dealers in tinware at Chatham, agreed to take 331 cents on the dollar cash, but this has not been carried out by the firm, which has assigned and the stock will likely be sold.—M. Tierney, a Peterboro' grocer, has been falling behind for some time, and has submitted an offer of 35 cents, which is being considered. He owes \$3,200.

FAILING to effect a compromise, Dan Taylor & Co., druggists of this city, have assigned to E. R. C. Clarkson.—The same assignee will liquidate the estate of C. F. Burtis, fancy goods dealer, also of this place. —H. Rogalsky, a Jew, came from New York three or four years ago and started in the general store line at Sudbury. At a meeting of creditors held in Montreal last week, he showed liabilities of \$3,600, upon which it was agreed to take 60 cents on the dollar, secured.—An assignment has been made to Townsend & Stephens by Baird Bros., dealers in galvanized iron in Toronto. They owe \$1,800. -T. Brennan, who kept a small general store at Copper Cliff, has failed .-- Local gossips say that George Barnes, a tailor in Essex, did not give that attention to his business that it merited, and he has now assigned.

THE senior partner in the firm of D. St. Louis & Son, grocers at Windsor, has been in business off and on for upwards of twenty years, but has never been what can be termed a success. Although showing a surplus of \$3,700 as lately as last June, they have now assigned .- In addition to starting him in business in 1883, the brother of Hugh Robb, a dealer in dry goods in this city, has, it is said, been helping him ever since. He has now assigned and is thought not to owe much outside of his brother. -Two young men, G. & J. Rogers, sons of the well-known hatter and furrier of that name in this city, started on their own account about four years ago. Their father rendered them substantial assistance, taking a chattel mortgage as security. Two years after this document was, it is said, discharged by the father making his sons an an absolute gift of the money loaned. They have now failed.

Several instances of failures among general dealers in the Province of Quebec have reached us by yesterday's mail: E. A. Knapp, a small general store keeper and egg dealer at Domville, Ont., has assigned, owing \$3,035. He sold out only a few weeks ago to A. C. Brown.

—B. Leclaire was formerly foreman in a Montreal shoe factory, and began a general store business at Lapigeonniere about three years ago, without any previous experience, and his success has been generally discounted. A demand of assignment has been made on him, and he owes some \$7,400.—A general dealer on quite a considerable scale at Marieville,

Leading Wholesale Trade of Toronto.

BOYD BROS. & CO'Y.

FALL DRY GOODS.

Our Travellers are now on the Road
with a Complete Range of

SAMPLES=

In all Departments, for the Fall and Winter Trade.

Letter and Travellers' Orders will recieve Prompt Attention.

45 & 47 FRONT ST., WEST, 12 to 24 Bay Street, South, TORONTO.