

LONDON merchants now refuse mutilated silver coin except at a discount.

THE West Lorne Canning and Evaporating Company (limited) has been incorporated with a capital of \$20,000.

THE Duncan Lithographic Company, of Hamilton, has been incorporated with a capital stock of \$50,000.

THE bakery and restaurant business of J. D. Nasmith, of this place, has been merged into a joint stock concern, to be known as the Nasmith Co. (Ltd.)

THE following sign is displayed in a Salem, Mass., grocery store: "Quart Bowls All Sizes. Nine cents each." How about a quart bowl that holds three pints?—*House Furnishing Review*.

MR. E. R. C. CLARKSON has received instructions to find a purchaser for the umbrella, trunk, and waterproof clothing business of Wm. East in this city. It was established 35 years ago by H. W. East.

A SETTLEMENT has been effected by Imbleau Leroux & Co., hardware dealers, Montreal, at 40 cents in the dollar, cash. Liabilities direct are \$5,025, privileged \$403, indirect \$5,040, with apparent assets of \$11,834, of which \$3,328 is held as collateral by some of the creditors.

FOLLOWING the dissolution of the wholesale hardware firm of Black, Bros. & Co., Halifax, comes the announcement of a new partnership composed of Messrs. G. J. Troop, W. H. Troop, and G. S. Troop, who take the places of M. Grant and W. M. Black, the retiring partners. The style remains as heretofore.

WE note two small retail shoe failures in Montreal. S. H. Parker has assigned to the court after having tried to arrange a compromise at 25 per cent. He owes \$3,646.—Maxime Desmarais faced a meeting of creditors on the 11th inst., when he made an offer of 50 cents in the dollar at three, six and nine months, secured. Liabilities, \$4,234.

ALL the salt companies around Goderich district entered into a combine by which only a limited quantity of salt was to be produced and sold at a uniform price. The Ontario Salt Company became tired of the combine and withdrew. The local judge at Goderich granted an interim injunction restraining this company from doing business contrary to the agreement, and a motion was made to Mr. Justice Robertson to continue the injunction, but was enlarged for two weeks.

THE widow of the late Olivier Rochette—at one time one of the most extensive tanners in Quebec—who has been carrying on the business since her husband's death, has assigned over the estate. Losses have been frequent and heavy of late years, the concern having been interested in all the large shoe failures, and the estate is said to have lost from \$50,000 to \$60,000 within the last few years.

THE Dominion Government having made a grant of \$12,000 for the purpose, a preliminary survey is being made for the Prince Edward Island tunnel. Borings for the approaches at the island side have been completed, and the character of the rock for tunneling is declared favorable. The engineers talk of erecting an iron stage 100 feet high, which will be sunk at each hole as a support to the submarine drill.

FOUR merchants of Port Elgin, New Brunswick, have had the good sense to cease keeping open their stores beyond 7.30 in the evening, and they also have the good taste to advertise the same in the *Chignecto Post*. The names of these sensible merchants are John G. Lamb, D. Murray, E. C. Gooden & Co., and McLeod & Spence. They except Saturday nights, which are always supposed to be a harvest time for shopkeepers.

WHAT with the expenses attendant upon a law suit which was unfavorable to them, and losses sustained through speculative builders, the Toronto Furnace Company finds it impossible to continue, and has assigned with liabilities of about \$14,000. It is thought that a settlement will be granted.—Simeon Flint and J. Bingham, two Toronto builders, have failed.—So has Edith McDermid, a milliner at Strathroy.

THE British Board of Trade has received a communication from the Secretary of State for Foreign Affairs, stating that a treaty has been signed between Great Britain and the United States for the mutual surrender of deserters from the merchant vessels of either country while in the ports of the other. The treaty, though signed, will require the sanction of the United States Senate before it can come into operation.

TWO iron passenger steamers are to be built by the Globe Iron Works of Cleveland, Ohio, for the Northern S. S. Co., to ply between Duluth and Buffalo, making the round trip from the west end of Lake Superior to the east end of Lake Erie in a week. They are to make nineteen miles an hour and to cost at least \$400,000 each. These boats are planned

to secure through passengers in connection with the Great Northern Railway, and they are to be out on July 1st, 1893.

ANOTHER of those interesting dividend-sheets which will go down the ages famous for its unique provision for trusting creditors, is to hand. It bears date Winnipeg, June, 1892, and has been prepared by Mr. S. A. D. Bertrand, official assignee of that place. Some twenty-two creditors of P. R. Young, a general dealer of St. Andrews, Man., rank against his insolvent estate for something like \$8,600. After providing for preferential claims, law costs, commission, etc., there remains \$253 to be divided at the rate of 2½ cents on the dollar.

THE decline in demand for olive oil in the United States during the last six months forms the subject of an editorial in the *Oil and Paint Review*. The present is an exceptional year; "stock in store is hard to move, although some holders would willingly accept the extremely low price of 54 cents per gallon for important quantities. The cause of the stagnation is probably due to curtailed consumption and to substitution of cotton oil and other vegetable oils. The mill trade is said to show a preference for cotton-seed oil. Fine olive oils for salad purposes meet a fair market."

THE holder of a mortgage against the Nanaimo Electric Light Co., Nanaimo, B.C., has taken possession. —In the same place, James Young, a general dealer, has assigned, having failed to obtain an extension.—A winding-up order has been applied for in the matter of the Brick and Tile Manufacturing Company, of St. John's, Newfoundland.—The record of Isaac Spicer, a miller, at Falmouth, N.S., would seem to indicate that he is something of a rolling stone. He has tried several lines of business in different places, and the fact that the present is his first failure is not because he was successful in any of these ventures. It seemed to be just a question of time in his case.

IT is reported of F. Knight & Son, millers, of St. Norbert, Man., that they have left that locality with all their movable effects. Creditors are not known to have realized anything on their claims.—Clementson & Paterson, general dealers, Broadview, Manitoba, who assigned last May, have arranged a compromise at 60 cents in the dollar.—One at the rate of 65 cents in the dollar has been effected by S. Bere, a dry goods jobber of Winnipeg. He owed \$9,000.—The general stocks of R. Tees, Moosomin, and Berkman & Barnett,

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