THE stock of Mills & Co., general storekeepers, who failed in Manitoba, as noted a week ago, is now offered for sale by the assignee.

MR. JOHN BLACK, for a long time buver with the late wholesale dry goods firm of Robertson, Linton & Co., Montreal, has been admitted to an interest in the new firm of Robert Linton & Co., who are continuing the business.

WE observe that in Victoria, B.C., H. C. Beeton retires from the wholesale dry goods house of Turner, Beeton & Co. Mr. Lawrence Kirk takes his place in the firm. It is understood that this step has been under consideration for some time.

In Quebec city, J. B. Morin, tinsmith, &c., has called a meeting of his creditors, and Jas. Labbee & Co., dealing in teas, has been asked to assign. Liabilities are small in both cases -Huot & Langevin, dry goods men, have assigned, but no figures are at present available regarding liabilities.

A DEMAND of assignment has been made upon J. H. Knapton, general dealer, of Bedford, Que. Mr. K. did a little in everything, groceries, furniture, crockery, dry goods, coffins, &c., &c., and his stock was generally in a state of "much admired disorder." A lack of system seems to have been the rock on which he split.

MICHAEL WRIGHT, a dry goods retailer in Montreal, is seeking a settlement at 50 cents on liabilities of \$16,000. He owes about \$16,000, and shows a deficiency of \$4,000 -T. E. Gingras, in the same line of business, and of the same city, has obtained an extension, the arrangement being for monthly payments spread over a year.

"THERE will not be a stick of dry cordwood in the city this coming summer," said a fuel dealer this morning. "All the wood now being shipped from the bush is sold faster than it can be delivered, and not a cord is being piled for summer use, so householders will have to use green wood or fall back on coal." Such is the state of affairs in Winnipeg, according to the Free Press.

LA COMPAGNIE CANADIENNE DES CONDUITS D'EAU, of Three Rivers, Que., or in plain English, The Canadian Waterpipe Co., is in embarrassed shape, and a winding-up order has been applied for on behalf of some of the creditors. The company had taken contracts for supplying complete waterworks plants at Galt and West Farnham, ventures which it is understood have resulted in material loss. The liabilities are roughly estimated at \$60,000.

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For several years past, Thos. Woodhouse, a King street dry goods dealer, has had a hard struggle. He has been in business twenty-one years, and during that time he enjoyed an honest reputation. In July last, he found it difficult to keep up payments, and creditors granted an extension of eighteen months on liabilities of \$70,000. Not being able to carry out the terms, he has assigned.

THE Chicago Journal of Commerce explains that the Canadian company, called the Barnum Wire Works, at Toronto, which recently made an assignment, has no connection whatever with E. T. Barnum, of Detroit, Mich., the well-known manufacturer of wire and iron work. While Mr. Barnum was the founder of the Canadian concern, he parted with his entire interest in it several years ago, and though it bore his name, he has never been in any way interested in it.

A GENTLEMAN engaged extensively in the phosphate and mica business informs the Ottawa Citizen that the prospects for the demand of high grade Canadian phosphate are commencing to brighten a little now, after a lengthy spell of dulness. Since last fall no sales have been effected, except in a few cases where small quantities were sold at a loss. In mica, business is comparatively dull, the only transaction of any importance recently being the sale of fifty-seven tons by Mr. Gow, of Wakefield.

An agent of the Gutta Percha and Rubber Manufacturing Company of this city has sold to the fire department of Victoria, B.C., a combined chemical fire engine and hose wagon. This is a device invented by the chief of the Hamilton fire department, and manufactured here. It carries 200 feet of ordinary 21 inch hose, which in case of fire can be attached to the hydrant should the blaze be too great for the chemical apparatus. The city of Boston uses four of these and the town of Chatham has just purchased one.

POUPART & LEROUSELLE, a Montreal dry goods concern, are offering 60 cents on the dollar, in secured payments spread over 12 months, and 10 cents their own notes. Hood, Mann & Co, wholesale crockery, Montreal, whose assignment has been noted in these columns, are offering 333 cents, in notes at 2, 4 and 6 months, secured. This offer is being generally accepted, as creditors are satisfied that the estate would not realize 20 cents if wound up. Their statement shows a deficiency of about \$40,000 on liabilities of about \$70,000.

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MEN'S FURNISHINGS.

MERCHANT TAILORS' GOODS

IMPORTERS,

TORONTO.

A FIRM of Sherbrooke grocers, Campbell & Ferguson, are in trouble, having been served with a demand of assignment. Their liabilities are stated at \$7,000, with assets about half that amount .-- L. N. Lussier, dealing in shoes, at St. Hyacinthe, is offering his creditors 50 cents in the dollar cash, on liabilities of about \$3,000; he shows a nominal surplus of \$600.—Bryson Bros., bakers, Montreal, have assigned to the court on demand of their principal creditor, and a meeting is called for the 1st of March. Liabilities are \$4,591.

A GENERAL dealer, of only a few years standing, at Eastman, Que., Marc Palardy by name, has assigned, and owes \$6,426. He is reported to have been unsuccessful in business before coming to Eastman. -F. X. Naud, of St. Casimer, has assigned. He is a storekeeper, and shows liabilities of about \$5,000. -A demand of assignment has been made upon R. Sauve, a grocer at Valleyfield. He is said to owe \$4,000 .- John Coyne, general store, Portage du Fort, Que., whose embarrassment we noted last week, is proposing that his creditors accept 60 cents on the dollar.

W. D. FULLER, shoe dealer, Belleville, who failed about three weeks ago, has assigned, and an offer of 50 per cent, is made to creditors. The bailiff is in possession of the stock of A. J. Taylor, dealer in men's furnishing goods. His affairs are in bad shape, and creditors need not expect a large dividend. --- Five or six years ago J. W. Wild started in the shoe business at Orangeville. In 1887 he assigned and his estate was sold, realizing 39 cents on the dollar. Shortly after this he began business in his wife's name. Now the sheriff is in possession.-L. A. Batty, dealer in stoves and tinware. Palmerston, is endeavoring to compromise his liabilities at a discount of 80 per -The creditors of J. E. Noble, plumb er, Peterboro, got tired waiting on his slow payments, and have closed the business.

THE annual meeting of the Canadian Press Association will be held in the railway committee room, Ottawa, March 3rd and 4th. Return tickets, at single fares, will be issued to members and ladies accompanying them, good from March 1st to 15th. The meeting promises to be one of the largest and most interesting in the history of the association. The Ottawa journalists are sparing no pains to make the visit to the Capital a pleasant one. They have arranged for a banquet, and a visit to the points of interest about Ottawa; and the Governor-General will give an "At Home." Members who have not yet received

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