country of origin. But, in many cases, such a distinction cannot be made, so that in using the statistics it should be remembered that a certain amount of the trade of Canada with this country, especially in winter, is unavoidably included under the heading 'United States.'"

An assignment has been made by A. R. Burtows, late carpet manufacturer at New Hamburg. A month or two ago his assets were taken over by a party who held a mortgage on his stock.

Since writing about the iumbermen's association, a deputation from New Westminster, Rat Portage and Port Arthur, representing Western lumbermen, has interviewed the Ottawa Government, and asked to have an import duty placed on American lumber.

STRAIGHT & McDonald were succeeded by McDonald & Johnson, as dry goods dealers, Windsor, in the spring of 1894. A year ago this firm dissolved partnership and the style was changed to McDonald & Co. At the time of the dissolution Johnson took \$3,000 out of the business. Since then it has been a struggle for existence with McDonald, and now he is offering creditors 75 per cent. of their claims.

TROTTIER BROS., general storekeepers, Fosberry, in the Dauphin district of Manitoba, have assigned to S. A. D. Bertrand. They have been about eighteen months in business Last month they endeavored to obtain an extension from creditors. Failing to do this, the result is as above stated.—J. W. Basset, freight carrier, Penticton, B.C., has been sold out by the sheriff, poor man.

H. G. SMITH, butcher, Fort Erie, and John Tyson, in the same line of trade in Berlin, are in trouble, and both have assigned.—The name Klondyke has been apparently an unfortunate one for Samuel Briggs' grocery store in London. Although Samuel is reputed to be a good man, neither that nor the charm of the name could keep the bailiff out of his store. He has only been four months in this line of business.

Since the first of the year the weekly number of failures in Canada seems to have steadily decreased. This week's failures were over 50 per cent. fewer than those of the same week a year ago. This is very satisfactory. The time last year, as the bank clearings, the telestaph and postal traffic and other indices show. The share of the Klondyke boom in this increase is very likely exaggerated, but it is undeniable that Klondyke trade is benefiting both hanufacturers and merchants in many provinces.

In March, 1895, Beecroft & Sloan, planing mill men, at Flesherton, dissolved partnership. The latter, investing \$1,000 cash. For a considerable time they have been losing ground, were obliged to mortgage their assets. Levis, succeeded Adams & McLeod, as a seneral storekeeper, at Sturgeon's Falls, early \$1,000 capital. Although he has been contrade, still he does not appear to have been a profitable one or he would not have been combelled to assign

A FIRE occurred on Tuesday last in the extensive works of Rhodes, Curry Co., Limited, foundry and one of the planing mills, and buildings were not injured. The company

having a large amount of foundry work got out ahead will be able to continue building cars without interruption. We are told that the burned buildings will be reconstructed and in full operation about the 15th April. The fire loss is placed at \$28,000 and is covered by insurance.

LONDON LIFE INSURANCE COM-PANY.

The result of the twenty-third year of this company's existence is an increase of new business, an increase in premium and interest receipts, and an increase of \$80,000 in invested assets. It is interesting to observe that while the total premium receipts of this company for the year were \$185,000, the portion of them derived from industrial insurance was \$132,000, and from general premiums, \$53,000. The cash profits paid to policy-holders, the matured endowments and the claims, industrial and general, made a total of \$57,010. By way of providing amply for the liabilities of the company, the reserve required to be maintained at the credit of outstanding policies, has, on a large part of the business, been set aside on a four per cent. interest basis, instead of on a four and one-half per cent. basis, as required by law. A further sum of \$10,000 has besides been provided. The company is conducted on prudent and economical lines.

ONTARIO LUMBERMEN'S ASSO-CIATION.

On Tuesday last the Ontario Lumbermen's Association held a special meeting in the Board of Trade rooms, Toronto. Mr. A. H. Campbell, the president, presided, and among those present were: John Waldie, Victoria Harbour Lumber Company; W. A. Charlton, M.P.P.; Charles Beck, Penetanguishene; Thomas Conlin, Thorold; ex-Ald. James Scott, A. H. Campbell, jr., J. B. Miller, secretary-treasurer; C. H. Warren, Warren Lumber Company; R. Laidlaw, Longford Mills; R. Cook, South River; John Bertram, Toronto; Allan McPherson, Langford Mills; S. Lougheed, and W. C. Laid-There are some forty members. The body has not met for a number of years, and this may be termed a resorganization meeting. A committee was appointed to re-draft the constitution. Mr. Bertram reported what had been done by the deputation of lumbermen who recently waited on the Government. They had asked that a duty of \$2 per 1,000 feet be placed on lumber coming into Canada, so as to counteract the duty the Americans place on Canadian lumber. was asked in the hope that the United States would see fit to remove its duty and give Canada free trade in lumber. The object was not protection, but increase of international trade. The Premier had said he would consider the question. The C.P.R. managers at Montreal had been approached by Mr. Waldie with a view to a reduction in freight rates, so as to allow the shipment to Manitoba from Georgian Bay districts of inferior kinds of lumber, so as to cut into the trade of the Dakotas. The meeting adjourned until 7th April, when the committee on rules will report.

Debentures.

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