Creditors have agreed to accept an offer of 50 per cent. from Messrs. Strang & Co., wholesale grocers at Winnipeg, who assigned last month.

A writer in *Printer's Ink* says that ten times more goods would be sold during dull times if dealers made the usual busy-season selling effort.

An advertisement in a Boston newspaper appeared as follows: "Wanted, a young man in the dry goods trade; to be partly outdoors and partly behind the counter."

Another lot of Toronto Junction debentures have been placed, this time by Mr. George A. Stimson, who found a purchaser for $45,000 at 90 cents. This is an advance of nearly four cents on the price paid for $75,000 worth the same bonds sold a few days ago.

Credit was certainly very cheap when W. C. Kirk, grocer, at Ashburnham, bought his first stock of goods about a year ago. At this late date we cannot see why a man of his habits and repute should be allowed to compete with worthier people who are struggling to make ends meet.

We learned yesterday that the subscribed capital of the Imperial Trusts Company of Canada has been increased to $400,000. We observe, too, an addition to the directorate in the persons of Mr. Wm. Withall, vice-president of the Quebec Bank, and of Mr. Henry M. Pellatt, of Toronto.

Some Montreal retail grocers have been fined for selling adulterated coffee. Judge Dugas gave it as his opinion that each package sold to a customer should be labelled "Compound," and an explanation given that it was not pure coffee, but he admitted that he would like to see the point discussed by a full bench. The defendants were fined $5 and costs.

At one time Reuben Law, dealer in liquors at Niagara Falls, was said to be in comfortable circumstances. However in March, 1888, it will be remembered that he got behind with his creditors and arranged a compromise of 50 per cent. Since that time he has not given business that attention it required, and as a not unnatural consequence he again assigns.

Toronto is certainly not without many examples—and from much smaller places too—of the substitution of electric for horse cars in street railway transportation. There is Yarmouth, N.S., for instance, just starting an electric road, and four cars are being supplied by the St. Catharines firm of Patterson & Corbin, which makes a specialty of this kind of car. The same builders are to furnish the service for the Toronto and Mimico electric railway. But Toronto's turn will come yet.

In 1889 Edward Walker, dealer in shoes, etc., at Aylmer, Ont., failed with liabilities of $12,000 and nominal assets of $6,000. Since then the business has been carried on in the name of his wife Amelia. Her stock, we find, was advertised to be sold on Tuesday last.—— F. M. Kelley, grocer at Hamilton, failed in February, 1888, and shortly afterward died. His wife then used $500 life insurance funds and bought the stock at 60 per cent. discount. Now she makes an assignment, and the $500 is non-existent in the shape of cash.

Here is some sound advice given to printers by the *American Bookmaker*, but which may well be considered by other tradesmen: Printers with limited capital need to look closely after their book debts. They cannot afford to have a long list of debtors, and the customers who are worth keeping will not object to being asked for short settlements. A great many bad debts are made because they are not looked after soon enough. Do not wait until you need the money before asking for it; but make a point of getting in your money as soon as possible, so as to always have a little in reserve.

An offer of compromise is made by P. Watson & Son, grocers, Stratford. Mr. W. made a memorable failure some years ago. Since then he made some progress and admitted his son a partner.——The boot and shoe stock of W. H. Bartlett, at Brampton, is now under seizure. Up to 1888 Bartlett kept control of his business, but not satisfied with the extent of it, he opened a branch store, one result of which was that he gave a chattel mortgage to the late J. B. Dayfoot. This mortgage of $3,200 is now foreclosed by the bank that held it as security. Unsecured creditors will receive a small dividend, if any.

Montreal minor failures since last issue are as follows: W. H. N. Beauchamp, dealing in teas and crockery, has put up his shutters, and owes $1,200 to twenty-nine creditors.——J. C. Dixon, dentist and handling dentists' supplies, has assigned, owing about $5,000.——Damien Fortin, grocer, has compromised liabilities of $1,100 at 27 per cent., and is going to try his hand at soap-making.——Joseph Fournier, printer, owes $2,470, which he cannot pay, and has turned over his estate to creditors.—— Nathan Friedman, a small jeweller, has gone into bankruptcy, and owes $1,760.

The Trusts Corporation of Ontario has made a good move in acquiring the premises and safe deposit vaults of the Dominion Safe Deposit Company in this city. These, as our readers know, are in the basement of the Bank of Commerce building, a very central situation, and are admirably adapted for their purpose. We learn that the vacancies on the directorate of the Trusts Corporation, caused by the death of Sir Adam Wilson and the retirement of Mr. A. T. Wood, have been filled by the appointment of Mr. Matthew Leggat of Hamilton, and Mr. J. H. Plummer, assistant general manager of the Canadian Bank of Commerce.

Though nothing could well be less unlike our idea of a grandfather than the cheery and active personality of Mr. C. N. Candee, secretary of the Gutta Percha & Rubber Manufacturing Co. of Toronto, yet a grandfather's clock was the article chosen by the staff of the company for presentation to that gentleman on Wednesday last on his approaching marriage. Its appropriateness may become evident in the future, however. How many other presentations he received we know not, but he deserved them all. One little seance we did hear of: On Wednesday night, at the Toronto Granite Club (of which seminary of sport Mr. Candee is a curling gold medalist), when a dozen men in chorus were declaring to the winds and trees of Church street that Mr. Candee was a jolly good fellow. "We believe it, just now." God speed him.

We have this week to record some important firm changes among Montreal wholesale dealers. The wholesale grocery firm of Gaucher & Telmosse, dating back a quarter of a century, has been dissolved. Mr. Telmosse continues the business alone under the style of L. W. Telmosse & Co., while Mr. Gaucher engages in the flour and produce trade.——A change has also to be noted in the wholesale grocery firm of Beauchamp, Pigeon & Co.; the business will hereafter be carried on under the style of Pigeon, Gendron & Co.——In the hardware trade, the firm of A. Painchaud & Co. are succeeded by Painchaud, Squire & Co.——The wholesale tea business of John Duncan & Co., dissolved by the death of the late senior, is to be continued by Messrs. W. Hutchings and J. Patterson, under the same style as heretofore.

A letter from a subscriber in Barrie says: "Business matters are moving along quietly, but we expect good times in the near future. As to matters on the Georgian Bay I might