

The opening of the new C. P. R. station at Ingersoll was celebrated by a banquet, given by the citizens to the railway officials.

A LICENSE has been issued by the Dominion authorities to the Massachusetts Benefit Association to do life business on the assessment plan. James G. Foster, chief agent.

D. MORRIER, who has been doing business at the Capelton Copper Mines in Quebec province for several years, has assigned upon the demand of a Montreal dry goods house, and owes about \$8,000.

T. W. CURRIER & Co., dealing in furniture, &c., at Ottawa, are reported to have effected a compromise at 60 per cent. on liabilities of \$8,000. Mr. Currier was some years ago in a sash and planing business.

HAVING lost its case on appeal, the Great North Western Telegraph Co. has agreed to allow the two per cent. per annum deposited in trust pending decision, to be paid to Montreal Telegraph shareholders.

We learn from Quebec that Bilodeau & Godbout, a dry goods firm in that city, have assigned. They began business as recently as the spring of 1890, on very limited capital. Liabilities of about \$8,400 are shown, with assets of \$14,000 nominally.

It seems that the Provincial Natural Gas Co. of Ontario, operating in the county of Welland, in boring for natural gas, has "struck oil." "The well was opened last Monday, and at present averages about twenty barrels a day. The oil flows, and is of fine quality and amber color."

ABOUT four years ago W. H. Finch was burnt out in Scotland, Ont., losing everything. Shortly afterward he went to Brantford and opened a dry goods store under the style of W. H. Finch & Co. Now an assignment is made and it is stated that Mrs. Finch claims the business.—Merry & Co., lumber dealers, at Toronto Junction, have called a meeting of creditors.

THE Halifax Banking Company has taken possession of its new offices on Princess street, in that city. The building is a handsome three-story one of brick, of modern construction. The first floor contains the several offices of the banking company. The public room is large and well lighted, and the interior arrangements are all that could be desired. A new vault, with steel encasement and other modern devices, is close by. The private offices of the manager, Mr. James G. Taylor, are comfortably and tastefully fitted up.

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GROCERS,

Toronto, Ont.

Few failures have created more genuine surprise than that of Kenneth Campbell & Co., wholesale and retail druggists, Montreal, who assigned to the court on Wednesday morning of this week. The direct liabilities are \$49,831, indirect about \$30,000. They succeeded years ago to the leading and oldest-established retail drug trade in the city of Montreal, in which they undoubtedly made money, but some years ago went into the wholesale trade, in which they have evidently sunk money.

THE report that the coal deposits in the Crow's Nest Pass were of too recent origin to be valuable for fuel is contradicted. Samples of the coal were sent to a San Francisco coal firm, who, says the *Man. Free Press*, were so pleased with the result of the analysis that they offered to contract for 150,000 tons at \$15 a ton. These deposits are about 150 miles due east of the mining camps on Kootenay Lake, and if the quality is all right and railways get nearer them this is good news for the smelters.

ALTHOUGH the Queen Insurance Company of Liverpool no longer exists, having been amalgamated with the Royal, the joint concern having now nearly forty millions of assets, in Great Britain and in the United States, the business will still be carried on under two distinct organizations as before, the Queen Insurance Company of America having been incorporated to continue the work of the former "Queen," well manned by the same corps of managers and agents. The new organization has a million and a half dollars paid capital, and has the Royal behind it. The security is undoubted.

WE note some rather important firm changes in Montreal. Mr. Samuel Coulson registers that he has ceased to do business as J. C. Hemond & Co., manufacturers of boots and shoes, and a new firm is formed under the same style, composed alone of Marie Louise Brunel, wife, separated as to property, of J. C. Hemond. A re-organization of the wholesale shoe firm of J. & T. Bell is also reported. Mr. Samuel Bell becomes a special partner to the extent of \$25,000, with J. Hagar as general partner.—A dissolution is reported in the wholesale dry goods firm of Robertson, Linton & Co., the term of partnership having expired.—There has been an amalgamation of the two wholesale tea firms of J. & P. Kearney and Thomas Kearney & Co., the new firm being known as Kearney Bros.—There has also been a change in the business of T. Doherty & Co., wholesale teas, Mr. B. Wall being admitted to a partnership.

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WE acknowledge with much pleasure the many remittances made by subscribers within these two months past. And we are proud, too, of the kind words in which so many acknowledge our efforts to give them, week by week, a good paper. There are still, however, a number of subscribers who have not remitted. To these we make the request of a P. O. order or cash enclosure before the close of the year. On Tuesday next two of our staff begin the task of compiling the list of those entitled to our 1892 souvenir—the Vest-pocket Book-Slate—so that the distribution may begin by 1st January. Perhaps it is not generally understood that only those who are not in arrears will receive one of these souvenirs.

THAT steady-going and successful concern, the Bell Organ and Piano Co., Ltd., have decided to build an addition to their premises to afford room for their rapidly increasing trade. It already turns out about 500 organs and 80 pianos every month, not counting the large pipe organs which have been built within the last year. The new addition will be about 107 x 100 feet. This will give the company over 13,000 feet extra space, and will give the factory an extra capacity of 100 organs and 25 pianos a month, together with room for the development of their pipe organ business, which is now very much cramped for want of accommodation. The *Mercury* may well say that "the citizens will be glad that the company's business has grown so as to necessitate this extension, which will add to the city's manufacturing interests. The local management of this large concern is especially to be congratulated."

A YEAR ago or so the firm of Lowrey & Grantham, shoe dealers, Hamilton, dissolved. Now John Grantham, successor to the firm, is in trouble, and an assignment has been made. He shows liabilities of \$6,000. His assets consist of stock, \$6,000, and real estate, \$7,000. The latter is encumbered for \$4,500.—James Westbrook, hotel keeper, London, has also assigned.—In the same city, P. Levy & Co., dealers in clothing, etc., who removed thither from Montreal over three years ago, in April last failed, and the stock was sold by creditors at 62½ per cent. Four months afterwards he resumed business under the above style. His old creditors not thinking him worthy of further confidence, he has found it necessary to again assign.—In Orangeville, a small dealer in teas, named J. S. May, has fallen into the hands of an assignee.—F. A. Cousins, who kept a small fruit store in the same town, has been compelled to do likewise.—A

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