The Sherbrooke by-law granting a bonus of $25,000 to the Jenckes Machine Company has been sanctioned by the Lieutenant-Governor in council.

A baker named Robert McGrory, at Brockville, has made an unexpected assignment, and R. W. Vandewater, dealer in pianos, &c., at Kingston, has already assigned.

Tenders are invited up to the 30th Nov. by the town treasurer of Collingwood for the purchase of $12,000 worth of debentures bearing interest at five per cent. per annum.

Word comes that a private banking concern has been opened in Beeton, by Mr. Henry Jackson, of G. & H. Jackson, at Egmondville, Ont. Mr. J. purposes selling out at Egmondville and living at Beeton.

Owing to the complications with S. Wigle & Son, who recently failed, W. F. McKenzie, carriage maker, at Leamington, has assigned with liabilities of about $7,000, about one-half of which is due the first-named firm.

The Montreal Freehold Company is among the latest to seek for incorporation with a capital of $500,000, to do a general building and mortgage loan business. The promoters are Robert Archer, of Montreal, and Robert Jaffray, John Burns, William Christie, and Frederick J. Stewart, of Toronto.

At a meeting of the creditors of J. E. Brown & Co., jewellers here, whose failure we noted last week, an offer of 40 per cent. was made by the insolvent, but refused. However, the creditors seemed willing to accept an offer of 50 per cent. As this was not forthcoming, it was decided to sell the stock and wind up the business.

At a meeting of the creditors of Thos. Cowan, boot and shoe dealer, at Thorold, no offer was made, and he has assigned to H. Barber & Co. with liabilities of $2,500. It is likely that the business will be wound up.——The grocery stock of C. J. Thomas, in this city, who assigned some days ago, h s been sold at 57¾ cents in the dollar.

A despatch from St. John, N.B., says that James A. Reid, proprietor of the 20th Century Boot and Shoe Store in that city, skipped out on Sunday night by Boston train, leaving Montreal and Quebec creditors to mourn his departure for $16,000. A few days ago he quietly assigned to Thos. F. Sutherland, of St. John.

Since our last, the dry goods stock of Dumaresq & Co., bankrupts, Montreal, was sold by the firm of James Stewart & Co. The stock and fixtures, valued at $2,672.55, brought 54 cents on the dollar, and the book debts, valued at $2,365.28, were sold at 26 cents on the dollar. Messrs. H. Wolff & Co. were the purchasers of both.

Ella Martin, doing a general business at Buckingham, Que., under style James Martin & Co., has assigned with liabilities of $4,500. ——Mary Jane Leblanc, who has been keeping store at Carlton, Que., for a few years, has assigned; liabilities, $3,000. Estate will likely pay 30 to 35c. on $.——Hormidas Denis, general dealer, St. Hilaire, Que., has secured an extension.

The creditors of the Vermilyea Corset Co., at West Toronto Junction, have authorized the sale of a portion of the stock by auction. Madame Vermilyea will take the remainder and continue the business.——In the same place the stock of the Strachan Shoe Co., amounting to $1,800, will be sold by auction. The plant of the Globe Tobacco Co., London, has been sold to Albert Smith & Co., cigar manufacturers, for $6,000.

At the cotton mills in St. John, there are about 500 operatives at work in both mills. Mr. Parks says there is now, under the new control of the Canadian mills, a better distribution of the pr ducts of the different mills throughout the Dominion. Makers now run on special lines of goods for a certain time, after which they proceed to make another class, and in this way overproduction of any special line is checked.

The following traders in Montreal have assigned: E. Pepin & Co., dry goods, liabilities $1,800; Arcadius Gosselin, restaurant, liabilities $1,400; Jules Giroux & Co., manufacturers' agents, etc., liabilities $4,500; J. A. Peltier, grocer, liabilities, $4,942. Wm. Branchaud, grocer, has compromised liabilities of $3,000 at sixty per cent. cash, and George A. Crossley, contractor, Montreal, is reported missing. His creditors are to meet on December 1st.

We are advised of a group of failures in Ottawa. Two of the firms were picture-framers in a small way, namely, W. A. Armour & Co., and Chevrier & Co., and both have been closed under landlord's warrant.——L. Belanger, a small laund y man, has "skipped out," leaving hardly sufficient to pay rent. —— James S. Kingston, plumber, has assigned with small liabilities. F. A Gendron, jeweller, has also assigned. His business did not amount to much, peddling among the lumbering shanties, and he owes but little.

A business change in Seaforth is reported by the *Expositor*:—Mr. Wm. Hamilton, who has been a boot and shoe dealer there in company with Mr. Donald McInnes, has disposed of his interest in the business to Mr. Thomas Richardson, and intends removing to Stratford in two months, where he has purchased the retail business of his brother. Mr. McInnes has secured as his new partner, Mr. Richardson, who has been a resident of the town for a long time, and is well spoken of.

"Heavy expenses, strong opposition, insufficient capital were, so far as I can ascertain, the causes of their failure." So writes our Quebec correspondent with respect to the firm of Bergevin & Roy, dry goods dealers in that city. They owe $34,000, it appears, which implies disgracefully large lines of credit given by wholesale people who were only supposed to have $4,000 capital.——In the same city we note the assignment of Hansen & Schwartz, ship brokers, and of Portugas & Lemay, furniture dealers.

At the auction room of Suckling & Co., Toronto, on Wednesday, the general dry goods and boot stock of Singer Bros., Toronto, was sold to N. B. Gould of Port Hope at 46½c. on the dollar. The same firm's stock, at Toronto, catalogued at $8,575, was sold to Cockburn Drake of Toronto for 37½c. on the dollar. The general stock of M. H. Cole, Ridgetown, Ont., valued at $7,923, was knocked down to Mara & Co. of Galt for 26c. on the dollar. J. Villiers of Barrie offered his bankrupt furnishings stock, valued at $2,000, by the hammer, and it was sold at 56½c. on the dollar.

A considerable failure is reported from Richmond, Que. It is that of J. C. Bedard, dealer in bark, lumber, &c., who has assigned, with liabilities estimated at $50,000. Recent losses in lumber and slate quarries are given as the cause of his failure.——Charles Bedard, undertaker, of same place, has also assigned, brought about by the failure of J. C., for whom he is said to have endorsed to the extent of about $10,000.——Frank Farley, storekeeper at St. Valerie de Bulstrode, has assigned; his liabilities are placed at $19,000, but his wife is said to figure as a creditor for $10,000.

B. McWilliams, a fruit dealer in Toronto, is in trouble, and has assigned with assets and liabilities of about $1,000 each. Another dealer in fruit here, named J. A. Muter, is also in trouble and has assigned to John McMillan, his principal creditor. About five years ago he failed as a grocer and compromised at 30