An extension of time is asked by A. Allan & Co., dealers in dry goods at Calgary. Ten years ago the business was started by Rankin & Allan. They dissolved partnership in 1891, the latter continuing. A good surplus is shown, and as trade is expected to improve shortly after harvest, he should be able to pay in full. The mortgagees are in possession of the clothing stock of T. M. Graham in Victoria, B.C., on a claim of \$2,000, and stock will be sold.

F. O. LAMARCHE, a quite extensive hay dealer at Berthierville, who was a heavy creditor of Marsan & Brosseau, Montreal, finds himself seriously embarrassed, and it is understood his country creditors are willing to accept 50 cents -Henry Brown, trader of Longue Pointe, formerly of Quebec, has assigned on demand, and owes \$7,880. -- A demand of assignment has been served upon A. J. Dubuc & Co., dry goods dealers, St. Hyacinthe, formerly of Drummondville, where they were unsuccessful.

It is just nine years since Hamilton & Durnford bought the general stock of Brown Bros. & Co., at Tottenham, amounting to \$4,700. The price paid was 30 per cent. discount. Onethird of the purchase was paid in cash and the balance secured. In Feb., 1890, Durnford retired from the firm, after which Hamilton took his nephew into partnership and traded under the style of Hamilton & Co. The nephew retired about a year ago and Mr. H. has since continued the business. Last month he sold the stock to Sheppard & Co., and now asks creditors to accept 60 per cent. of their claims in settlement.

MONTREAL failures for the week are reported as follows: Mrs. A. Beauchamp, milliner, has turned her assets over to the assignee, and owes -Ranger & Co., who have been doing an instalment-plan furniture business for about two years, have called their creditors together. The liabilities of W. R. Fee & Co., furniture, reported failed last week, are \$8,050 general, \$4,300 privileged.—Fred. Lawton, doing business in lamp goods, &c., under the style of Dougall & Lawton, has had to assign; liabilities are \$7,179.—Cote & Lafleche, a dry goods concern, in business since May, 1893, have closed up with liabilities of about \$10,000.

In the Province of Quebec, the failure list for the week is substantially as follows: P. C. Blouin, of St. Jean, Isle d'Orleans, formerly a navigator, in which capacity he is supposed to have made money, but of late years keeper of a

and frequently sued for the last year. He is now trying to arrange a settlement at 40c. on the dollar .-A. I. Gravel, general dealer, Louiseville, lately reported failed, is offering his creditors 60 cents on the dollar, in quarterly instalments spread over a year. --- H. Larocque, in the boot and shoes business at Hull since 1891, has assigned. Liabilities \$2,426.-Thibaudeau & Co., storekeepers at Deschambault, have compromised with their creditors at 25 cents cash.

A CIRCULAR from Messrs. James McMillan & Co., of Minneapolis, gives some good advice to collectors of furs and skins. They say, for example: "Dry hides will continue dull, and some of the receipts are moth eaten." "Dry hides, as well as deer skins and furs, should be beaten frequently during the warm weather to keep out the bugs which will destroy them." As to ginseng and seneca root they say: "Prices are higher for ginseng and dull and slightly lower for seneca. Some predict seneca will de cline to 20c. per pound on account of the large receipts. We do not believe it will happen very soon, if at all. Advise diggers to dig all the

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general store, has been in poor financial shape ginseng and senecathey can, particularly seneca, as these are hard times, and the more they dig the more money they will get. Wash the root clean, dry it thoroughly and ship it in promptly."

> —The renting of portions of the sidewalk in Paris to proprietors of cafes, who set out tables there, brings in a rental to the city of 900,000f. a year.

—A Winnipeg paper, the Nor'-Wester, edited by Mr. Luxton, has the boldness to say this: "There is no tariff issue in the Northwest. We have got nearly all the concessions we asked for, and perhaps quite all we could reasonably claim. We have been given free lumber, and the duty on agricultural implements, binder twine and coal oil has been reduced. The tariff has been taken off the list of issues, so far as this portion of the country is concerned."

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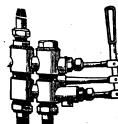
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