

The man who mixes up business with his friendship may not have a good reputation among his neighbors, but the chances are that he will get rich faster than the man who mixes up friendship with his business.—*Somerville Journal*.

THE Winnipeg Customs returns show that imports at that port for November were of the value of \$186,529 dutiable and \$73,025 free; the duty collected amounting to \$60,158. The figures are much larger than the corresponding ones for 1888. Exports last month were valued at \$38,927.

ALL the steamers of the Richelieu and Ontario Navigation Company have gone into winter quarters at or near Montreal, with the exception of the Longueuil and Boucherville ferries, which will run until prevented by severe weather.

A coal dealer at Sault Ste. Marie, A. C. McKay by name, has made an assignment to Mr. E. R. C. Clarkson.—J. A. Allen, drugs, G. H. Clark, painter; and C. Cooper, builder; all three of this city, have failed.—So have Jacob McIntyre, tinsmith, Whitby, and G. S. Dingman, doing a small boot and shoe trade at Morden, Man.

THE firm of Johnston & Co., who do a large business in the line of farm machinery, carriages, organs, etc., throughout New Brunswick and part of Quebec Province, has been dissolved and the business divided, L. W. Johnston continuing at Newcastle, Woodstock, and New Carlisle, and J. T. and W. G. Clark conduct the business in the southern part of New Brunswick with headquarters at Fredericton, under the firm name of J. Clark & Son.

AN offer has been made to the town of Goderich, through its Board of Trade, by Mr. H. Y. Attrill, of a large building, rent free for five years, for the purpose of starting a creamery or canning factory. He also offers an acre of good clay land toward the establishment of a brick yard. These generous offers have been accepted, and the Board of Trade will make an effort to have those industries established in the town.

THE inspectors of the estate of James Pickard, Exeter, Messrs. Gibbons, Hobbs and Marshall, of London, attended at the sale of the stock at Exeter last week. The dry goods stock, valued at about \$15,000, was sold to W. S. Reid, of that city, at 67½ cents on the dollar. The hardware stock, valued at \$12,000, went at 56½ cents to Mr. Arnold, of Exeter; boots and shoes, valued at \$4,000, to Mr.

Spackman, of Exeter, at 64 cents; groceries, \$4,000, to W. S. Reid at 63½ cents. The real estate is to be disposed of next month under power of sale on mortgage. The mill property was put up at a reserve bid of \$7,000, but was not sold. The estate is considered likely to realize 50 cents in the dollar, and the first dividend will probably be 30 or 33 cents.

WHAT is to be "the largest ship owned in Canada," according to the *St. John Sun*, is now being built at Kingsport, N.S., by Mr. Burgess, of Wolfville. Her gross tonnage is 2,304 tons, her length over all 275 feet, extreme breadth 45½ feet, depth 26 feet. The next largest ship to her in size is said to be the "County of Yarmouth," which is 2,193 tons, 243 feet long, 44½ wide, and 24 deep. The "Karoo," also owned by Mr. Burgess, is 2,100 tons, 248 feet in length, 44½ in width, 26.6 feet in depth.

A DESCRIPTION of the industrial activity of Walkerville is given by the *Windsor Record*. After paying a tribute to the enterprise and courtesy of the Messrs. Walker, the writer tells of the buildings now in course of erection for a malleable iron foundry. They are 400 feet by 60, and a wing 240 feet long, besides pattern shops, &c. The Globe Furniture Works has its large brick building fitted with machinery. The Ontario Basket Factory is in full blast, with as many orders as it can fill. The Kerr Bros.' machine shop addition is being occupied and is very commodious.

"OWING to various circumstances we have deemed it advisable to suspend payment, and hereby call a meeting of our creditors, at our offices, 20 Front st. west, on Tuesday the 10th day of December instant, at 3.30 p.m., to advise as to the future of the business." So reads a circular dated Toronto, Dec. 3rd, issued by the wholesale hardware firm of Wm. Thomson & Co. Their suspension in 1885 will no doubt be remembered. If the expectations are realized in the present instance, creditors will be paid in full. The firm claims to have met with some heavy losses of late.

FROM the latest Quebec official *Gazette* we gather particulars of an important sale of timber limits some time soon. They are described in part as being: In the Upper Ottawa agency, 1,293 square miles; in Lake St. John agency, 720 square miles; in Rimouski agency, 86 square miles; in Saguenay agency, 569 square miles; in Gaspé agency, 142 square miles; in Grandville agency, 114 square miles; in Bonaventure

agency west, 88 square miles; in St. Francis agency, 63 square miles; in all 3,074 square miles of limits, or 2,582,160 acres. The limits at their estimated area, more or less, are to be offered at an upset price. The bonus (offered by successful party bidding) and first year ground rent per square mile to be paid, in each case, immediately after the sale.

Few lines of trade have felt the tightness of money more than that of boots and shoes. Wholesalers' dealers have long complained that some of their best customers were asking for renewals. The firm of H. E. Hamilton & Co. in this city appears to have felt this to be the case to more than an ordinary degree, and the pressure is perhaps the main cause of their suspension on Wednesday last. Their creditors will meet to-day to discuss the statement, which shows an indebtedness of about \$40,000.

ASSIGNMENTS by the merchants under-named have taken place in the Province of Quebec since our last issue:—P. A. Gouin, dealer in hardware, Three Rivers, with liabilities of \$13,000 to \$15,000; Gouin & Gouin, electroplaters in the same place, owing \$3,000; C. N. Falard, general dealer, Ancienne Lorette, what he owes is not known yet, but it is thought likely to reach \$6,000 or \$7,000; a general dealer named Jas. Arnie Lavallee, Berthierville, liabilities \$3,000; George Bergeron, clothier, Montreal, liabilities \$4,000.

No less than eight grocers are found in the list of Ontario traders who have assigned since our last. Perhaps the most important is that of F. Kieran & Co., in the wholesale branch in this city. On coming here from Montreal in 1886 they bought the stock of F. McHardy & Co., amounting to about \$30,000, at 70 cents on the dollar. They have no doubt found competition keen, and their customers were not of very strong calibre. Stock-taking is now in progress. They owe about \$55,000.—J. W. Burns, also of this city, has assigned, and his stock has been disposed of for 77½ cents on the dollar.—Vancamp & Adams, of Petrolia, bought a stock of groceries for \$600 last June, giving as security the names of their wives, who, it is said, owned some property. They have now failed.—The firm of Marsland & Kennedy was formed in Toronto in 1886. In 1887 the first named died, but his wife did not withdraw her husband's capital until quite recently, which, it is said, so weakened the financial condition of the remaining partner that he has been compelled to assign to Blakely & Anderson.—Ever since starting in 1888, D. Wiltsie at

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WREATHING, HOLLY, MISTLETOE,

ARTIFICIAL & DRIED FLOWERS,  
BOUQUETS, BASKETS, &c.

— SEND FOR QUOTATIONS. —

Special attention to Home Grown Seeds, Red Clover, Alsike Clover, Timothy, &c. Samples and correspondence invited.

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Foxes Superior London Layers 2 Crown.  
" and Qtr. Flats, Black Baskets,  
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" Dehesa Clusters.  
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" Imperial Dehesa Vega Layers.  
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" Finest Vega Layers.  
Qtr. Flats Superior Dehesa.  
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Kegs Seedless Raisins.  
VALENCIA F.O.S., Selected & Layers, Hf. bxs.  
GURKANTS—Vostizza, Finest and Choicest,  
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JAMS, JELLIES AND MARMALADE,  
In 1 lb. Glass Jars. Also Solidified Jellies,  
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