WE note a change in the Montreal leather firm of McIndoe & Vaughan. Mr. McIndoe, who has been alone in the business since the decease of his late partner, has admitted Mr. W. D. Aird, long connected with the business, as a partner, under the style of McIndoe & Aird.

SINCE 1880 John Goodmurphy has been keeping a general store at Gore Bay. About the year 1888 he was obliged to ask extension of time from creditors, which they granted him. Last week he again consulted his creditors here, and secured a reduction of 25 per cent, on his liabilities.

For eighteen months A. E. Brasher has been endeavoring to establish himself as a general storekeeper in Lucknow, but without success. He appears to have bid too much for trade when he offered the Patrons of Industry a special discount. This probably swamped his profits, and he has now assigned.

THE St. Thomas Times says that Mr. E. Paulin, of the firm of Paulin & Plummer, hardware merchants, Sault Ste. Marie, whose stock Mr. R. H. Hemstreet purchased, has bought that gentleman's interest in the Oriental Flour Company and Ideal Manufacturing Company, and will remove to St. Thomas.

ABRAHAM CODERRE, JUNE., a contractor at Sherbrooke, Que., has assigned, and a meeting of his creditors is called for Sept. 2nd to appoint a curator .--- J. B. Paquet, general trader, Levis, is also reported as involved, and the court has ordered a meeting of his creditors for the 28th inst., to appoint a curator.

Owing to unfavorable weather fishing on our eastern coast continues poor. A few mackerel are caught at Point Escuminac; good catches of hake, haddock, halibut, herring, sardines and mackerel and a fair haul of cod at Campobello. A fair catch of mackerel at Mimmegash, P. E. I., and a few taking the hooks at St. Peter's, C. B.

THREE years ago the manufacture of furniture was begun by Messrs. Heyd & Schell in The following year the latter Brantford. partner retired, and the business was changed into a joint-stock concern, the principal shareholder being Lewis Heyd. It is evident that the business has not been prosperous, and an assignment is in order.

THE Montreal failures for the week are not many or important. R. J. Logan, a saloonkeeper, and C. N. Boon, a grocer, have assigned with liabilities respectively of \$1,534 and \$800.-J. Scheak & Co., dealers in ladies' and children's underwear, have col-

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lapsed after a brief career of a year or so, and owe about \$3,000, with apparent assets of \$1,000 less.

AT a meeting of the shareholders of the newly organized Vancouver Steamship Company, says the World, Mr. E. E. Rand was elected president, and Mr. T. R. Morrow, vice-president. Beside this, the most important business transacted was the letting of a contract for a 280 ton ship to be built on False Creek and completed within six months from date.

WE hear of the financial embarrassment of W. J. Woodburn, for a good many years in general store business at Melbourne, Que., and who moved to Richmond this spring, owing to the decline of Melbourne as a business point. He is reported to have approached his creditors with the view of getting an extension of time. An accountant has been instructed to prepare a statement of his affairs.

Application for letters patent of incorporation is made by Messrs. James C. Holden, J. S. Cassils, James H. Wardlow, Henry T. Spencer and Charles Goodyear, under the firm name of the Goodyear Shoe Machinery Company of Canada, to do business at Montreal. Capital stock \$250,000. The company will purchase patent rights in shoe machinery and perhaps make such machinery.

NEGOTIATIONS have been pending for some months between an English syndicate and the owners of the Hamilton and Burlington Glass Works, for the purchase of the works. Owing to the unsettled state of the money market the proposed purchase has fallen through. It was the syndicate's aim to buy up, besides those in Hamilton, the glass works at Montreal and the crockery works at St. Johns, P.Q.

SPEAKING for its own North-West particularly, the Minneapolis Journal says: "Within ten years the North West will have its choice of seaward routes-by Hudson Bay, by the Canadian deep water system and by the Hudson and Erie and Buffalo ship canal, and improved lake navigation between Buffalo and Duluth. These things will all minister to Northwestern commerce and agriculture."

A GENERAL dealer in Hull, Que., named Joseph A. Viau, is reported insolvent, and Mr. N. Tetreau, notary, of that place, has been appointed curator. Mr. Viau has been a supply account of F. X. Martin, who last month had to ask a general extension of time.-Mrs. T. David, who has been doing a small general business at St. Vincent de Paul, Que., for the last three years, has assigned over her

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estate to a Montreal creditor; liabilities about \$2,500. Her husband, who used her name as a cover, has been unsuccessful in business elsewhere more than once, it is said.

In Bothwell, A. W. Emerson, general storekeeper, has been in difficulty, and a couple of weeks ago the sheriff was in possession. Now he has made an assignment of his small assets to that legal functionary. Creditors need not expect a large dividend. --- In the same place, John Thompson, a small tailor, has also assigned.—Yet another small failure is that of H. Harrington, at Chesley. An assignment has been made to J. D. Ivey.

A FRIGHTFUL disaster was the collapse of the Park Place building in New York city. The building was condemned in 1885 as unsafe, but for six years it was continued in daily use, being occupied by scores of work people. Who, then, is to blame for the loss of sixty lives? The civic officials who knew its dangerous condition and took no means to protect those exposed to peril in consequence, should share with the owners in the blame.

It is proposed to build in New York the largest business block in the world. The site selected is the vacant ground on the west side of lower Broadway, opposite Bowling Green. The building will cost about \$4,000,000. From the top of the 22-story main structure a great tower will lift its copper dome to an altitude of 550 feet. It is said that two structures alone will surpass it. These are the Eiffel Tower and the Washington Monument.

In Balmoral, Man., J. Kuhn & Son, general storekeepers, have assigned. Nearly a year ago the senior member of the firm died .-F. Mowat began business as a dealer in men's furnishings at Regina, Assiniboia, in the year 1886. In March, 1890, he was burned out; after the fire he effected a compromise at 50 per cent. discount. Last May he got behind in his payments and was granted an extension of eighteen months. But now he has assigned.

THE cable this week tells of heavy mortality among cattle on the steamship "Loch Lomond," which arrived at Dundee from Montreal. She met with a heavy gale, and no less than 121 of the cattle perished on the voyage, while the remainder was landed in very bad condition. The ship had 521 cattle, divided among the following exporters:-R. Cook, 35 head; W. W. Craig, 50; Lunness, 7: and James Eakins, 429. The cattle of Craig and Lunness were insured at \$70 per head, the others for \$65 each. The "Loch Lomond" was a tramp steamship and never carried cattle before.

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