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COMPANIES.			Assets.	RESERVE.	NET SURPLUS
British America,	Jan.	1	819,092	398,041	324,358
Toronto, Can.	June	30	945,043	454,894	399,797
Caledonian,	Jan.	1		1,214,978	457.397
Scotland.	June	30		1,184,667	349,588
Commer'l Union,	Jan.	1		2,240,606	887,755
England.	June	30	3,382,276	2,138,432	846,827
Guardian,	Jan.	1	1,671,938	951,868	534,989
England.	June	30	1,515,715	962,803	396,366
Imperial,	Jan.	1	1.854.882	964,666	720,424
England.	June	30	1.837.748	913,209	759,561
Lancashire,	Jan.	1	2,894,752	1,644,275	
England.	June	30	2,582,136	1,534,633	812,044
London Assur.,	Jan.	1	2,202,793	902,523	617,616
England.	June	30		908,695	642,565
Northern,	Jan.	1	1,653,233	954.864	107 015
England.	June	30	1,590,419	962,522	497,915
N. Brit. & Merc.,	Jan.	1	3,453,004	1,929,077	443,457
England.	June	30	3,205,361	1,825,077	1,095,324
Norwich Union,	Jan.	1	1,857,877	1,887,207 1,115,762	949,044
England.	June	30	1,758,341	1,158,405	559,663
Phenix,	Jan.	1	5,794,596		398,195
New York.	June	30.	5,534,873	3,710,914	543,744
Phœnix,	Jan.	1		3,793,797	411,814
England.	June	30	2,492,333	1,531,423	624,279
Queen,	Jan.			1,600,186	347,709
New York.	June	1 30	3,538,915 3,482,714	1,647,943	1,021,632
Royal,	Jan.			1,688,698	1,879,330
England.	June	1 30	7,180,858	3,832,896	2,085,353
Sun.	Jan.		6,915,562	3,979,051	1,940,007
England.	June	1	2,671,249	1,633,619	667,920
Union.	Jan.	30	2,542,724	1,568,200	595,170
England.		1	667,979	173,707	453,067
	June	30	719,299	200,000	462, 157
Western, Toronto Con	Jan.	1	1,617,195	831,066	558,865
Toronto, Can.	June	30	1,574,769	846,679	481,325
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The following companies have filed their January 1 statement, indicating that no material change has occurred in their figures : Ætna, Hartfort; Atlas, England; Connecticut Fire, Hartford; Hartford Fire, Conn.; Ins. Co. of North America, Phila.; Lion Fire, England; Manchester Fire, England; Phœnix, Hartford; Phœnix, London; Scottish Union and National.

Obituary.

In the death of Sir Alexander Tulloch Galt, G.C.M.G., LL.D., Canada has lost an old time-tried public servant and honored eitizen. He was born in London, England, and died at his residence in Montreal last month, aged seventy-six years. Mr. Galt entered Parliament in 1849. Those were troublous times over the Rebellion Losses affair, and after the burning of the Parliament building by the mob on the site of the syndicate which built the Grand Trunk Railway from Toronto to Sarnia, Ont. In 1853 he was again elected to Parliament and became Finance Minister in the Macdonald government. In 1869 Sir Alexander was knighted for his services as a father of Confederation. In 1850 he was appointed High Commissioner for Canada at London, which he resigned in 1883.

At the time of his death Sir Alexander was president of the Guarantee Company of North America, a Canadian institution which does an extensive fidelity business in Canada and the United States.

The late John E. De Witt, besides being president of the Union Mutual Life Insurance Company, of Portland, Maine, was a prominent member of a number of other financial and social institutions, and president of several of them. His death which occurred on August 31st last, was caused by a railway accident on the Boston and Albany Railroad.

In early life Mr. De Witt was an agent at New York, for the Pho-nix Mutual Life Insurance Company of Hartford, Conn., and was a marked success in that capacity, as he has been in every capacity. In 1876 he was elected a director and president of the United States Life Insurance Company. And over seventeen years ago he was elected president of the Union Mutual Life. The company was then in a struggling condition, but under the able guidance of President De Witt the company got into good condition, and is now a successful institution doing an extensive prosperous business.

doing an extensive prosperous business. The directors have caused an elaborate "Minute," recording the leading features of Mr. De Witt's life and character to be "spread upon the records." The "Minute" closes with the following eulogy to the memory of their long-time associate and beloved president :

"In his death the nation has lost a patriotic son; our State a good citizen; the business world, one of its ablest members; life insurance, one of its strongest pillars of support; this community, a neighbor honored and beloved; and this Company, the active brain and ready hand which for seventeen years have carried it continually higher and higher in its career of prosperity.

But when all is said, and the loss to this Company by his death is

fully appreciated, the greatest monument to his ability, capacity, skill and fidelity in the management of its affairs, is the fact that he laid the foundations so securely and builded so well, that his associates can take up his work and continue it, without a break, upon the lines which he has drawn."

Hon. Josiah, H. Drummond, Vice-president and counsel of the company, pending the election of a president, will preform the duties of that office.

It is pleasing to note that. President De Witt, is uniformly spoken of in terms of the highest praise as "a man and a brother," by the press generally, and also by the officers of insurance companies, as a highly respected member of the life insurance profession, whose death is deeply regretted.

Mr. De Witt, appears to have captivated all whom he came in contact, and made a loving friend of each one.

The family have our sympathy in their great affliction.

Personal.

Mr. John McClay, editor of the *Insurance Economist*, has returned to his sanctum in New York, after a short, but we hope, a pleasent trip to his native hills and glens in the "land of the mountain and the flood."

Mr. George Thorne, of Montreal, has been appointed agency director of the New York Life for Southern Ohio, succeeding E. E. White.— $The\ Argus.$

The presence in Britain of Mr. John R. Hegemen, president of the Metropolitan Life Insurance company, was made the subject of complimentary notices on the President and his company by British Insurance Journals.

Mr. Israel C. Pierson, Secretary of the Actuarial Society, of America, with a party of friends, went on a fisbing tour, somewhere in the neighborhood of Waterloo, Ont., last month, August, and had a good time. Mr. Pierson guest of Messrs Hendry and Wagenast of the Ontario Life, at a social dinner. It is to be hoped that Mr. Pierson and friends had lots of fish on their strings and a long string of fresh-fish stories as well.

Mr. Robertson Macaulay, President of the Sun Life Assurance Company of Canada, has returned home from Britain and been appointed a justice of the peace.

Mr. Gerald E. Hart General Manager of the Phonix Insurance Company of Hartford, has returned to Montreal after an absence of some months upon the Pacific Coast.

It is with sincere regret that we learn of the illness of Mr. Joseph Flynn, Chief Agent for Canada, of the Agricultural of Watertown, N.Y., Mr. Flynn, has been, for many years, active and energetic in the service of the company. Mr. George Mauser, from the head office is here in charge and will so continue during Mr. Flynn's illness. Since writing the above we learn with pleasure that Mr. Flynn, has been "retired" on a comfortable annual income, by the company.

It is rumoured that Mr. Jeffrey Bevan, Uuited States Manager of the London and Lancashire Fire Instrance Company, is on a visit to Britain, to resign his connection with that company and engage in an agency and bookerage business in London.

