

Up to 9th January next the clerk of the town of Simcoe will receive tenders for the purchase of \$4,560 worth of the local improvement debentures of that town.

An Ottawa shoe retailer, C. S. Spratt, has assigned. He was formerly of the firm of Spratt & Erskine, which business was closed up last spring, as Mr. Erskine, the capitalist, did not find it profitable. Mr. Spratt then opened up on his own account, but has made short running of it.

INCORPORATION is being sought for La Compagnie de Prets Mobiliers, of Montreal, with a capital stock of \$100,000. The applicants for charter are Messrs. J. M. Fortier, cigar manufacturer; G. DeSerres, accountant; Joseph Martineau, farmer; J. M. Wilson, merchant, and P. C. Martineau, advocate.

MESSRS. J. & T. BELL, wholesale manufacturers of fine footwear in Montreal, in accordance with their usual custom, on Christmas eve distributed about 100 turkeys to their factory hands, each married man receiving one, whilst the unmarried men and girls in the factory and the wareroom, and the office clerks, received other appropriate presents.

A DEMAND having been served upon C. J. McIntyre & Co., wholesale small wares, etc., Montreal, they have filed consent to assign. Mr. McIntyre had been some 25 years with the old established house of Hodgson, Sumner & Co., latterly as buyer, and only started business on his own account last May. The liabilities, direct and indirect, are stated at about \$30,000.

THE Canning Woolen Mills Co., owned by Wilcox & McCosh, at Canning, Ont., are in difficulties. Their principal manufacture is blankets, and their output of these became too large for their market, consequently they shut down a short time ago. The firm was estimated to be worth \$10,000, and they owe considerably more than this sum, principally due Hamilton firms.

THE Dudswell correspondent of the *Sherbrooke Gazette*, after enumerating last week a lot of things that every one thereabout knows, suddenly bursts out: "What we don't know and what we want to know is—when are we going to have snow? Business is almost at a standstill. Railroad ties are getting seasoned and cracked; my hemlock bark is becoming warped in the sun; we shall refuse to believe in the sanity of the old weather prophet; we shall doubt the existence of the Canadian winter."

TENDERS are being sought by the Canada Paper Co. looking towards a new dam at their works at Windsor Mills, Que. The new dam is to give a motive force of between 3,000 and 4,000 horse power. Not only this, but we learn from the *American Paper Trade* that this power is to be utilized to establish an electric plant, from which electricity will be supplied to the town of Windsor Mills, and to the works of the company. The outlay involved by the improvements contemplated by the Canada Paper Co. will be in the vicinity of \$200,000 in all.

ACCORDING to a St. John despatch of Christmas eve, the Provincial Government have divided the offices of registrar of deeds and probates for that city and county and given the registry of deeds to the son of the late incumbent, J. Vernon McLellan, and the probates to John McMillan, of the well-known book and stationery firm of J. McMillan & Co. An ex. M.P., Mr. C. N. Skinner, has been appointed recorder of St. John, vice J. Allen Jack, resigned on account of illness. Trueman, the reporter of the Supreme Court, becomes Judge of Probate.

ABOUT two years ago Capt. Wm. Hall & Son, vessel owners and dealers in lumber, Toronto, became involved through supplying builders, and were obliged to take over a number of properties to protect, as they supposed, their interests. Now they have placed their estate in the hands of E. R. C. Clarkson. The same gentleman has charge of the affairs of Teetzel & Smith, tailors here. In June, 1893, they succeeded B. E. Teetzel & Co., and at that time they had \$1,000 cash. Their statement to-day shows liabilities of \$3,400, and nominal assets of a similar amount.

THE mortgagees are in possession of George Hamilton's hardware store at Deloraine, Man. —An offer of compromise is made by A. W. Bleasdel, druggist at Fort McLeod. During the past year his creditors gave him an extension of time. Failing in this arrangement, creditors are now asked to accept 50 per cent. of their claims. —In June, 1893, the wholesale crockery firm of Porter & Roland, in Winnipeg, was dissolved. The latter retired with \$5,000 and opened a store at St. Boniface, just across the river. His business habits being somewhat inattentive, he steadily went behind in his payments, and now assigns.

A DESPATCH from far eastern Quebec states that the outlook for the winter on the North Shore beyond Tadousac is especially gloomy. The Gibson mills have temporarily stopped, and

those of the Messrs. Price, at Sault au Cochon, have been finally closed with no prospect of their reopening. Two villages have been totally abandoned by their inhabitants, and generally the winter food supply is reported scarce, in some instances barely more than a stock of potatoes, owing in part to the poor hunting season."

ONE of those infrequent events that startle a community was the finding, on Friday afternoon last, the lifeless body of James S. Bullick, manufacturer's agent, in his office, Mechanics' Institute building, Montreal, killed by a pistol shot, the pistol still in his dead hand. That he destroyed himself intentionally is scarce to be believed by those who knew his cheery disposition. Indeed, among the very last things he had planned to do was to raise a Christmas subscription for the janitor of the building. The jury found that his death was caused by an accidental discharge of the pistol. The burial took place on Sunday.

A LITTLE more than twelve months since, A. J. Durocher quitted the farm, opened a general store, and continued buying grain at Belle River. Knowing but little, if anything, about business, and lacking prudence in grain buying, it will not be a surprise to learn that the \$5,000 he was supposed to be worth has disappeared, and that he has assigned. —An extension of time is asked from the creditors of Mrs. C. A. Himman, milliner in Hamilton. She owes about \$5,000, and her stock is nominally worth nearly \$8,000 — William Mitchell, carriage maker at Palmerston, assigns. —An assignment is also made by J. F. Bullard, blacksmith, Winthrop.

THE prices of commodities, according to the Index Number of the London *Economist*, continue to fall. That is, the average market value of a number of articles whose price at certain dates is being recorded by the journal named, and is expressed by an aggregate or "Index Number," shows a further fall this quarter. What the movement has been since October last year is shown in the following statement:—

	Index Number.
1894, December 1	1921
" October 1	1952
" July 1	1974
" April 1	2021
" January 1	2082
1893, October 1	2133

Of the twenty-two staple commodities the combined fluctuations of which are represented by the Index Number, eleven have fallen in price since the beginning of October, seven have

The King Iron Works BUFFALO, N.Y.

Marine Engines

OUR SPECIALTY IS

Propeller Wheels

And their excellence is acknowledged all over the Lakes

Write for Prices.

WYLD, GRASETT & DARLING
Dry Goods Woollens

Fall Season 1894

Our travellers are now on the road with very complete samples of both Imported and Domestic

MEN'S FURNISHINGS

VALUES and styles in all lines are such as to merit a continuance of business, which is respectfully solicited

Wyld, Grasett & Darling

CHARLES COCKSHUTT & CO.

British and Canadian

Woollens

AND . . .

CLOTHIERS' TRIMMINGS

59 Front St. West Toronto