

The Wrought Iron Range Company takes the building and steam plant of the Barnum Wire Works at Toronto Junction.

ACCORDING to the *Berlin Journal*, the amount of building this year in that town was \$95,450. Last year the amount was \$78,438, and in 1890, \$103,825.

The *Victoria Times* says that the bonds of the Victoria and Sidney Railway Company were sold in New York in November. The bonds were guaranteed by the city of Victoria and the province. The price obtained, it is understood, was 95.

A FIRM of general merchants at Port Arthur, Garland, Elliott & Co., find themselves somewhat hampered, and have been seeking indulgence in the way of an extension. They show quite a fair surplus of about \$8,000.

THE report of the U. S. Commissioner of Internal Revenue says that there were made in New York in the calendar year ending Dec. 31, 1890, 1,134,898,347 cigars and 1,533,520,470 cigarettes. Pennsylvania manufactured 100,000,000 more cigars than New York, but only about 4,500,000 cigarettes.

It is a matter of decided moment to the communities in which they exist that the glass works in Picton County have been closed, and some two hundred men are thrown out of employment. Trenton and New Glasgow merchants will be the heaviest sufferers, for the glass-blowers were a well-paid class of men, earning on an average nearly \$4 per day.

Just as we were going to press last week the suspension of M. Hannan & Co., quite an extensive Montreal cheese firm, was announced, and since then a demand of assignment has been made upon them. The liabilities are placed at about \$125,000, nearly half of which is due to one bank, who, it appears, have been carrying the claim for some years.

It is stated by the *Hamilton Spectator* that the interests in the E. & C. Gurney Co. foundry business are to be divided by making the Hamilton branch separate and distinct from those in Toronto, Montreal, and Winnipeg. The new firm there is to be incorporated under the title of Gurney, Tilden & Co., with a capital stock of \$350,000. The partners in the Hamilton business will be Messrs. Charles Gurney, Charles Gurney, jr., John H. Tilden, Geo. Gurney, George Hoskins, and O. G. Carscallen.

It is reported that R. F. Daly, manager of the Bank of British Columbia at Nelson, B.C., has a shortage in his accounts to a heavy amount, and has been placed under arrest.

We learn that the fancy goods stock of George F. Sproule, on Yonge street, is shortly to be sold at auction, as the premises have to be vacated. There will naturally be a good gathering when such a stock of fine engravings as Mr. Sproule keeps are offered under the hammer.

ONE evening last week the Norton Manufacturing Company, of Hamilton, entertained the members of the Canadian Packers' Association, the president of which, Mr. Boulter, in replying to a toast of his health, said in Canada the industry of canning had been somewhat overdone, but the outlook was by no means discouraging. He claimed that the goods produced were of a better quality than those turned out in the United States, and sold at cheaper prices. It appears that the Norton M'fg. Company turned out 50,000 cans per day, giving employment to hundreds of hands.

We often hear of the "largest cheque ever issued," and where it may be seen appropriately framed, etc. An establishment in Chatham came into possession of a unique, genuine business document the other day, which may well be placed among the smallest ever issued. It was drawn by a concern in Louisville, Ky., endorsed by them in turn to L. D. Alexander & Co.; the Bank of Commerce, Louisville; National Bank of Commerce, New York; the Bank of Toronto, Toronto, and the Merchants' Bank of Canada, Chatham. It was for seven cents. Truly "business is cut fine."

THERE are a few small failures in this city to notice this week. In the list is the name of A. W. E. Hancock, dealer in hardware. In June last he failed as a member of the firm of Hancock Bros. They then paid 35 per cent. cash and got their discharge. Now stock, fixtures, etc., of A. W. E. are advertised for sale under the power of a chattel mortgage.

Mrs. Mary J. Humphries, retail grocer, assigns with small liabilities.—In Jan., 1891, Newman & Co. bought the branch store of W. M. Milligan, paying \$2,000 cash on account of a stock of groceries valued at about \$5,000. As early as May last it appears that financial trouble began, and now an assignment is found requisite.—J. J. Virtue opened a stationery and fancy goods store in May last. He has barely made a living since and now assigns.

"ONE of the most impertinent, bare-faced petty swindlers ever tolerated on the coast," is what a *Victoria* paper calls Marmaduke Wood, the "wooden duke," who ran away from that city owing \$2,000 or more when he had received a remittance from home, and is presumed to have gone to San Francisco.

THE Mossom Boyd timber limits, sold at auction the other day, brought fair prices. The berths were sold separately. One parcel, 16½ square miles on Lake Nipissing, sold for \$7,900 per square mile, and another on French River at \$1,700 per square mile. The *Peterboro' Review* says that the sale in the aggregate realized nearly \$1,000,000.

THE estate of George Grant, grocer, Goderich, has been purchased from the assignee by Sturdy Bros.—J. L. Dunn & Co., varnish manufacturers at Windsor, Ont., have sold their business to the Acme White Lead Co., of Detroit.—The Hamilton Lumber Co., with an authorized capital of \$25,000, have leased their mill and sold their stock to Konkle & Galegan.—The estate of W. E. Ellis & Co., millers, Oshawa, who failed, will be wound up.

A HOTEL-KEEPER at Madoc, named George Woolley, who opened his house at the first of the year, has already incurred liabilities of nearly \$3,000 and makes an assignment. The dividend to creditors will probably not be a large one.—In February last the grocery firm of Hill & Fraser, at Sarnia, dissolved, and the business was continued by Wm. A. Fraser. He was burned out in July last. The insurance on his premises was received by his wife and then he went to Detroit. Now creditors are offered 30 per cent. on liabilities of \$3,100. Nominal assets, composed principally of book accounts, about \$7,000.

At the village of Whitevale, James Malcolm, general storekeeper, is in trouble, and has made an assignment to Henry Barber, Toronto. Malcolm came from Cedar Grove the first of this year, where he had a general store and grist mill. He had been promising payment to his friends for some time, but these promises he failed to carry out.—Edward Finn, liquor dealer at Toronto Junction, has compromised with his creditors at 35 per cent.—Hagerman & Co., lumber dealers, Toronto, have arranged to pay their creditors in full. Payments are to extend over a period of fifteen months.—The bailiff is in possession of the premises of James Guymer, fruit and confectionery, at London.

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