

The Leading Wholesale Trade of Toronto.

WM. B. HAMILTON,
(Late CHILDS & HAMILTON),
MANUFACTURERS & WHOLESALE DEALERS
IN
BOOTS & SHOES,
15 & 17 FRONT STREET EAST,
TORONTO, ONT.

THOMAS LAILEY and CO.,
IMPORTERS
AND
Wholesale Clothiers,
DEALERS IN
AMERICAN RUBBER CLOTHING.
WAREHOUSE:
6 FRONT STREET WEST,
TORONTO.

ESTABLISHED A.D. 1840.

GLUE.

A LARGE STOCK ON HAND
OF ALL GRADES.

PETER R. LAMB & CO.,
MANUFACTURERS,
TORONTO, ONT.

the two partners has been fourteen thousand dollars a year! It appears to have been with them, "live, and live well," never mind the "let live" as to their unhappy creditors. "There has been" says the report, "at no time any profit-and-loss balances ascertained from the general accounts, no trial balances, but the accounts were started afresh from the beginning of each year: the private ledger was kept by the senior partner, and into this the balances of general accounts were supposed to be transferred, but in reality were not, although regularly supplied by their book-keeper. The item of \$44,728, for which Hon. James Ferrier ranks on the estate, consists of the accumulation in the hands of the firm of his revenues for fifteen years past. The shock to the general sense of the business community by the stoppage of so old and extensive a house as Messrs. Ferrier & Co., is by no means lessened by the disclosures made in this report of their affairs. Out of the seventeen years business, whose results have been tabulated, eleven show a loss amounting to \$140,000, and but six show a profit of \$97,000. For all this, however, the private drawings of the partners show no diminution corresponding

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SESSIONS, COOPER & SMITH,
MANUFACTURERS, IMPORTERS AND WHOLESALE
DEALERS IN
Boots and Shoes,
36, 38 & 40 FRONT STREET WEST,
Toronto, Ontario.
JAS. COOPER. J. C. SMITH.

Childs & Johnston,
Manufacturers and Importers of
BOOTS & SHOES,
51 Yonge Street,
TORONTO.

CRAMP, TORRANCES & CO.,
TEA IMPORTERS,
AND
GENERAL MERCHANTS,
No. 65 Front Street East,
TORONTO.

MACNAB & MARSH,
WHOLESALE
HARDWARE MERCHANTS,
5 Front Street East,
TORONTO.

to the yield of the business. Eight thousand dollars for the one, and six thousand four hundred for the other, represents the yearly outgo to partners. Profit might come, or loss might go, but partners expenditure went on for ever. With results that should have counselled economy, and with assets staring them in the face which they must have known to be, and which the assignee now mildly characterizes as far too old to be good, they still kept up a ratio of expenditure more befitting men independently wealthy, than the possessors of the precarious revenue, and the unsatisfactory business shown above. A rather doubtful compliment to the firm, and a piece of poor comfort to their creditors is found in a closing paragraph of the report to the effect that they had "always up to the day of assignment met their payments promptly and with ease."

The Leading Wholesale Trade of Toronto.

G. B. SMITH'S TRAVELLERS
ARE NOW ON THE ROAD IN ALMOST
ALL DIRECTIONS.
The prominent features in his Spring Stock will be
Woolens, Tailors' Trimmings, Gents' Furnishings, Ladies' and Gents' Hosiery and Gloves.

In these departments he proposes to keep a very complete stock, and will not be undersold by any wholesale house in Canada; while in almost all other classes of general dry-goods he has secured such lines as could be bought for cash at something less than current prices without so much reference to complete assortment as extra value. For instance, special value in Coloured Grey and Black Lustres, Fancy Dress Goods, Coloured and Black Silks, Harvard and Oxford Wincey Shirtings, English and American Prints, American White Cottons, Ducks, Kentucky Jeans, etc.
A splendid variety of ladies' Scarfs, Ties and Collars.
The subscriber is fully convinced, after fourteen years of a successful business life, that the only road to prosperity in the mercantile way is through the simple and straightforward plan of buying as cheap as he can and selling as cheap as he can, and avoiding the besetting error of the times which so many merchants, both wholesale and retail, are falling into, viz., trading beyond their means, thereby giving those from whom they get long credits the advantage they ought to give their customers.

G. B. SMITH,
WHOLESALE DRY-GOODS, 7 WELLINGTON ST., EAST.

TO MERCHANT TAILORS.
HUGHES BROTHERS
are now showing a splendid assortment of
Fancy Trouserings,
Worsted Coatings,
Nap'd Overcoatings
Beavers,
Black Broads & Doeskins,
and a full range of
Tailors' Trimmings.
Terms Liberal. **HUGHES BROTHERS.**
Toronto, 62 Yonge Street, Oct., 1875.

H. A. NELSON & SONS,
IMPORTERS OF
Fancy Goods, Toys, &c.,
MANUFACTURERS OF
BROOMS, BRUSHES & WOODEN WARE
of every description.

56 & 58 Front Street West, 91 to 97 St. Peter Street,
TORONTO. MONTREAL.

HENDERSON,
BOSTWICK & Co.
IMPORTERS OF
MILLINERY & FANCY GOODS,
Manufacturers of Straw Goods.
58 FRONT ST., WEST,
TORONTO.

EVANS & RIDDELL,
PUBLIC ACCOUNTANTS,
WESTERN CHAMBERS,
22 St. John Street, Montreal.
EDWARD EVANS,
Official Assignee.

Correspondence invited