

and was formerly a farmer. He has given too much credit, and lately has not been as attentive to his business as he might have been. Of late he has been found slow pay; and his failure was not unexpected. The other is Adolphe St. Laurent, of St. Simon, Que., who commenced in the butchering business some ten years ago, and added storekeeping about three years since. He has assigned owing \$5,600.

At the annual meeting of the Montreal Gas Company it appeared that the earnings of the company were \$648,403.81 and the expenditure, including \$20,000.00 for reconstruction, was \$363,822.52. The recommendation of the directors to issue \$500,000 of new stock was adopted, thus increasing the capital to \$2,500,000. The president announced that the directors proposed to reduce the price of gas to \$1.40 a thousand feet on May 1, and hope that the increased consumption will soon justify a further reduction to \$1.30 or even \$1.20. The retiring directors were re-elected by acclamation.

Among the railway charters passed during the present session of the Legislature, says the *Halifax Chronicle*, is an Act incorporating the Cape Breton Railway Extension Company, to build and operate a line of railway from the Strait of Canso to Louisburg. The promoters of the measure are such railway men as James J. White, Hosea T. Stock, M. J. Jefferson, R. C. Mitchell, and among the local promoters are Mr. Joseph Matheson, M.P.P., and Dr. Murdock Chisholm. Among the localities

to be specially benefited by the construction of this railway are River Inhabitants, Grand Anse, River Bourgeoise, St. Peter's L'Ardoise, Grand River, Loch Lamond, Fouchie, Gabarus, Louisburg, and Comond.

At Victoriaville, Quebec, a general dealer named Isaac Dubord has assigned. He failed in 1886, when he settled at 25c. in the dollar cash. He did only a small business, and peddled some through the country. — A firm of storekeepers at Fraserville, Que., N. Gauvin & Co., have obtained an extension of four, eight, twelve, and sixteen months, secured. — G. C. Campbell, of Ormstown, Que., who has been doing a tinsmithing business there for twelve or fifteen years, has assigned, owing \$2,000. — Wilfrid Marchand, carriage maker, of Vercheres, Que., is offering 20 cents in the dollar, and is trying to get security for this settlement. He owes \$2,000.

THE Montreal commission firm of Messrs. Cantlie, Ewan & Co. has been for many years favorably known throughout Canada. Both the partners are perhaps as familiar with the wholesale dealers of the country as they are with the textile manufacturers in it. The announcement of the firm's dissolution, therefore, will possess interest for very many of our business men. The date of dissolution by mutual consent, is 28th March last, and Mr. Alexander Ewan leaves the firm, which Mr. Cantlie con-

tinues under the name of James A. Cantlie & Co. We understand that the former efficient staff of the firm remains in charge of each department.

OUR readers know of the death, some days ago, of Hon. Hugh Mackay, of Montreal. His funeral took place on Monday last from Kildonan Hall, the family residence on Sherbrooke street. The pall-bearers [were Hon. Rudolph Laflamme, Duncan McIntyre, J. M. Young, David Morrice, W. W. Ogilvie, C. A. Geoffrion, Q.C., A. F. Gault, and John Cassils, and there were present at his funeral an unusual representation of the best business men of our leading city. The thorough and steadfast character of the dead man was fittingly dwelt upon by the address of the Rev. Dr. MacVicar, who said: — "Our departed friend and brother was naturally a man of strong will and deep and definite convictions. He uniformly evinced a determination to see things clearly and for himself, and having arrived at conclusions which he deemed just and right, he held them with tenacity of purpose and carried them out resolutely, and with all his native force of character. He cherished an intense sense of fair play, and detested meanness and unmanliness. As a man of business his integrity as a successful merchant was untarnished. His word once given was to be fully relied upon. He believed in strict accuracy in keeping accounts and appointments and meeting obligations, and expected others to do so in return. He believed in honest persistent industry, hard work, as the true road to success and distinction. As a Canadian he showed a true spirit of patriotism by studying, as he had opportunity, the history of his adopted country, informing himself as to its resources, constitution, government, and public affairs, and by generous efforts to found and sustain some of its best and most useful institutions."

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