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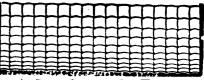
P. GRACE & Co., jobbing grocers, Montreal, are in trouble, as a result of granting accommodation paper, for some \$13,000, to the embarrassed firm of M. Lefebvre & Co., manufacturers of vinegar. Some of this paper has already gone to protest, and they have made a voluntary assignment. The merchandise liabilities are said to be quite moderate, but a couple of banks are interested for fair amounts.

So rapidly is business conducted now-a-days, that simplicity of systems and methods are steadily sought for. The publishers of the "Toronto Weekly Railway and Steamboat Guide" seem to be alive to this necessity, and have added another important feature to their publication. Heretofore one could not discover from the guide what trains leaving or returning to Toronto carried the mails and expressed goods. It has now been found possible to make a complete and accurate list of these trains, and the letters "M" and "E" have been appended to all trains carrying mails and express packages. Merchants and the travelling public will at once recognize the convenience of the improved guide. The cost for delivery once a week, including the frame, is but ten cents, which is a trifling sum for the information given in so simple a form. The telephone number is 1475, and the office of publication 10 Melinda street.

ABOUT a month ago we noted that A. M. Anderson, shoe dealer, Owen Sound, had assigned; now we hear that he has paid 60 per cent. cash on his liabilities of \$7,500 and obtained his discharge.—Frank J. Brown, harness maker, Simcoe, finds that he cannot arrange a settlement with his creditors and is obliged to assign: — Chattel mortgages have covered the assets of Marshal & Lyon, photographers, Guelph. One of these is now foreclosed. — E. J. Goldie, general storekeeper at Dwight, has obtained the agreement of his creditors to write off 30 per cent of their claims. - The creditors of Barber & Broatch, dry goods dealers, Trenton, have also written off 30 per cent. The balance is payable within one year. Their assets and liabilities were about \$8,000 each. - About three years ago, Ross & Co. sold their boot and shoe stock at Woodville to their clerk, Angus Grant, his mother advancing the capital necessary. He did not succeed in building up a good trade and now assigns.

DECISIONS IN COMMERCIAL LAW.

CITY OF VANCOUVER V. BAILEY .- The original charter of the city of Vancouver provided that any by-law for the purpose of raising money for municipal purposes should receive the assent of a majority of the ratepayers. By an amendment to the charter in 1893, the assent of three-fifths of the ratepayers voting on any such by-law was made necessary. In the same session of 1893 the general Municipal Act was amended, and one provision of the amendment was that every money by-law of a municipality should be passed by a majority of the ratepayers voting upon it. In proceedings to quash a by-law of Vancouver to raise money for supplying the city with electric light, the Supreme Court of Canada held, affirming the decision of the Supreme Court of British Columbia, that the general Act would not repeal the special charter of the city by implication, even if passed at a subsequent session, and, a fortiori, an Act passed at the same session would not so repeal it.



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