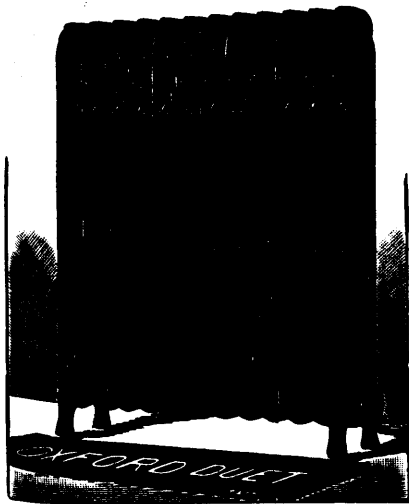


DAVID A. PENDER,

(Late of Foster & Pender)

Accountant, Auditor, Assignee,28 Wellington St. East,
Toronto.**RAW MARCH WINDS**are never felt indoors
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The Gurney Foundry Co., Ltd.,
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Mercantile Summary.

A VICTORIA paper says that the reports of a threatened meat famine on the Pacific coast have impelled Australian shippers to arrange for placing a large quantity of frozen beef and mutton on the market. The steamer "Mio-wera," arriving 1st March, has a cargo of 1,500 carcasses of Australian mutton, in cold storage, and 25 carcasses of beef. The steamer "Warrimoo," due a month hence, will have a similar cargo.

THE annual report of the Commercial Cable Company shows that receipts from traffic earnings and interest for 1896 amounted to \$2,019,255, being an increase over the previous year of \$9,517. The expenses amounted to \$842,690, leaving a balance of \$1,176,565, out of which the company paid \$800,000 in dividends, and carried to the reserve account, \$376,565. There was an increase in expenses of \$48,849, most of which was due to cable repairs. The company's net earnings for the year were, therefore, close upon 12 per cent.

A MONTREAL hardware dealer of some importance, A. Pallascio, has become overloaded with stock, and wide-spread in outside operations, and is calling on his creditors for an extension over twelve months, secured by his mother, who is well-to-do. He is understood to show a surplus of \$40,000.—Robert Duclos & Co., dry goods, Montreal, have been obliged to assign, owing about \$20,000. They are an old established concern and at one time did a very snug business; but two years of street widening, paving, etc., did much to drive away from their vicinity, several years ago, trade which did not come back.

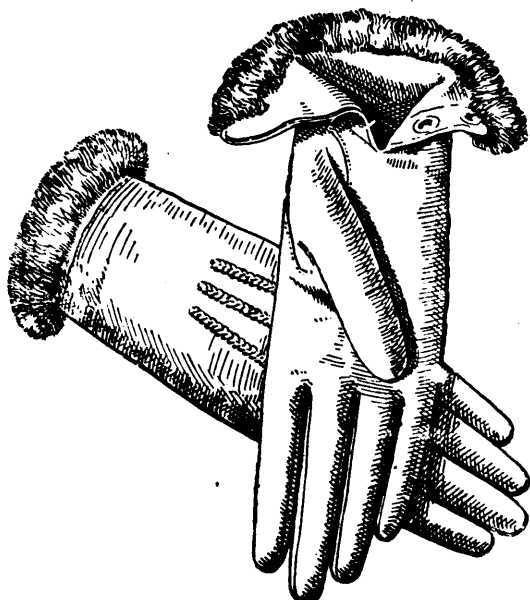
THREE years ago C. Fowler & Co. commenced a grocery business at Cobourg, with very small capital. They are now offering to effect a settlement with creditors, and it is stated that the reason for their so doing is the closing down of the woolen mills, which took away a good deal of their trade.—John W. Walker started a hardware business in Belleville 27 years ago. At one time he was in good circumstances, then he endorsed some of his friends' notes, sunk dollars in bucket shops, and besides failed to recover money from customers whom he had freely credited. He has made an assignment, and his statement shows liabilities of \$28,000, against assets of \$15,000 stock and an unknown amount of book debts.

Retiring From Business.**CHAS. S. BOTSFORD,****524-526****Queen Street West ...**

is anxious to dispose of his business. The stock is about \$50,000, fixtures about \$5,000. A liberal discount will be given to a bona fide purchaser. The building belongs to Mr. Botsford; it can be leased for a term of years or it can be purchased at a reasonable price, or the party who buys the stock can take it away at once, in one month, three months, six months, or any time suitable.

Mr. Botsford has had nineteen years of most successful business, and now wishes to retire and give someone else a chance. The stock is in first-class condition, being well assorted and no bad stock.

Any merchant who wishes to purchase a stock, say from \$1,000.00 to \$20,000.00, can fill the bill at Botsford's much better and cheaper than he can in any wholesale house, because Mr. Botsford is willing to sacrifice on imported goods where wholesale houses must have a profit. Besides, you can buy at Botsford's new, up-to-date stuff, just the goods that are wanted.

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