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C. PEVERLEY,

OFFICE: 1782 NOTRE DAME ST., MONTREAL

A JOINT stock concern in this city which has for some few years competed to some effect with the retail trade, is again reported to be in a position requiring the contributions of shareholders. One of the principal managers is about to retire.

SHOEMAKER BROS., two young men, have commenced the wholesale business of manufacturing Seltzer, Apollinaris, soda and "pop" at Walkerton, and intend to carry on the business on a large scale. As the Scott Act is now in force in the county they expect to do well.

A CONSIGNMENT of hardware from New York State was seized lately by the customs authorities of Ottawa, who are in possession of information to the effect that the goods were manufactured by prison labor. The importation of such goods into the Dominion is prohibited.

On board the SS. *Scotland*, now on her way to Montreal from London, is a battery of six nine-pounder muzzle-loading guns, ten ammunition, forge and other waggons, with one hundred and forty-eight rounds of ammunition per gun, ordered by the Canadian Government.

Mr. Robt. McIntyre, general merchant, Mooretown, Ont., has removed to Courtright, having purchased the property lately occupied by Mr. D. L. Goodwin at the latter place, from Mr. Miller of Superior City, U.S., and is reported to be doing a fair business in his new quarters.

At the annual meeting of the Montreal Stock Exchange the following gentlemen were re-elected office-bearers for the ensuing year: James Burnett, Chairman; D. L. Macdougall, vice chairman; H. S. Macdougall, secretary-treasurer; G. W. Simpson and H. C. Scott managers.

It appears that the firms of N. & O. J. Phelps of Merrittton, and N. & O. J. Phelps & Co., of

Loading Wholesale Trade of Montreal.

Leading

GREENE & SONS

COMPANY,

MONTREAL.

HATS,

CAPS,

AND

STRAW GOODS.

1885.

Newest Styles Selected for

SPRING TRADE.

AGENTS FOR WOODROW'S HATS

WAREHOUSE:

525 St. Paul Street, MONTREAL.

Phelpston are two distinct firms. The former only have made an assignment. The latter (N. & O. J. P. & Co., of Phelpston), we are glad to learn have not assigned, and write that they have no occasion to do so.

CANNED lobsters exported from Canada to the United States after the first of July next, when the Washington Treaty exempting fish from duty will expire, will be free from duty under the provisions of the tariff for shrimps and other shell fish, but the cans will be liable to duty imposed by the Act of February 8, 1875.

The liabilities of Mr. H. L. Reynolds, dealer in groceries and liquors, Winnipeg, Man., are placed at about \$17,000, and the assets nominally about \$600 less than that amount, but they consist largely of real estate and book-debts. He will probably offer 50 cents in the dollar.

An encouraging sign of the times in Canada is the falling off in the number of failures. Our record for the present week comprises only 12 names, reckoning the Kemptrille-Brandon failure as one, while the record of the corresponding week of 1884 gave 28, and that of 1883 upwards of 34 failures.

We regret to learn that a respectable firm of general dealers in Owen Sound, Ont., are obliged to ask for a six months' extension from their creditors, caused by inability to realize immediately on some of their assets, which show a surplus of \$4,000 over all liabilities. The latter are estimated to reach only \$7,000 or \$8,000.

The returns of the Hamilton, Ont., assessors show the totals of population and of property to be respectively 39,479 and \$20,095,838 as against 39,206 and \$19,427,077 returned last

year before the reductions were made by the Court of Revision. The population in London, Ont., increased 127 over last year, while in Hamilton the increase was 273.

THE condition of the estate of Strang & Co., wholesale grocers and liquor dealers, Winnipeg, Man., does not appear to warrant a larger offer than 50 cents in the dollar, which the creditors are likely to accept. The liabilities are nearly \$50,000, of which amount \$44,000 are direct. The assets are estimated at \$35,000 after ample allowance is made for book-debts.

Messrs. Foster & Hillman, wholesale fancy goods dealers, Toronto, have assigned in trust. They moved from Hamilton last January, where they appeared to be in good standing. Competition in their line has been exceedingly keen of late. Liabilities about \$30,000.—The estate of J. B. Bishop, dealer in tins, etc., Hamilton, is advertised to be sold by bailiff.

At a meeting of the creditors of Mr. W. J. Devlin, harness dealer, Peterboro', Ont., held in Toronto on the 30th ult., the insolvent offered 25 cents in the dollar cash, or 35 cents secured if time were given. The liabilities are about \$3,000 and the assets nominally \$2,000, a large portion of these being doubtful.—Edouard Pontré, saddler, St. Johns, Que., has also assigned.

Mrs. Hartley, the proprietor of the Hartley hotel, Walkerton, Ont., has again taken possession of her house after having rented it to tenants since 1874. W. Clark, the latest tenant, has removed to the hotel lately occupied by Salyerds, and the latter has removed to Toronto to take charge of a saloon there. All the hotelkeepers in the vicinity intend following the provisions of the Scott Act.