found of late that Pennsylvania air agreed with him, and he removed thither, three or four years ago, when he retired from Sanford, Vail & Co. For the past three years he was engaged in stock raising, having purchased farm lands for that purpose near Doylestown, Pa. Mr. Vail was 75 years of age, but from his activity few would imagine him to be that old.

PENDING the time when space in the heart of Toronto gets so valuable that houses ten and twelve stories high, like those in New York and Chicago, must be built for offices, it is Well to observe that attractive offices are still to be had on or near the ground floor and in a good part of the city. On Yonge street, between the bank of Montreal and Davidson & Hay's, a syndicate of gentlemen has fitted up as offices the substantial premises, 34 Yonge, which were for many years occupied by Messrs. Bryce, McMurrich & Co., wholesale dry goods importers. By means of sky lights the whole length of the building, whose light is admitted upon every floor, glass partitions and ingenious arrangement, from twenty to thirty rooms, single or en suite, have been provided on every floor, 82 in all. The whole place is neat and bright; there are safes on every flat, retiring rooms on every flat, steam heating and electric light in the "Livingston Chambers."

Leadin Wholesale Trade of Toronto.

important to the trade.

-Retiring---

FROM THE

Wholesale Dry Goods Business.

We beg to notify the Dry Goods Merchants of Ontario that we have decided to retire from business, and shall from the first of the present month offer the whole of our stock for sale at a very great sacrifice. The stock is almost entirely of a Staple Character, and to independent buyers it is a very exceptional opportunity to secure desirable lines.

It is our intention to close out the business as rapidly as possible, and to accomplish this w are prepared to sell goods at prices below anything offered in the trade.

Jobbers will find it to their advantage to examine ur stock.

Bryce, McMurrich & Co., 61 BAY ST., TORONTO.

S. F. McKINNON & CO.

IMPORTERS OF

Millinery Goods, Fancy Dry Goods, Mantles, Silks, etc. NEW FRUITS,

Cor. Wellington and Jordan Sts. TORONTO.

35 Milk Street,

THE Massey Manufacturing Company desire us to correct the inaccuracies in a paragraph on page 524 of last issue which refers to them. It seems the company made no demand on its men that they submit to a 12½ per cent. reduc. | placed in Mr. Clarkson's hands and inspectors tion, or pay helpers out of their wages. The firm resolved to employ moulders to do moulders' work at moulders' wages, and laborers to do laborers' work at laborers' wages, and so advertised. Had the former moulders who were members of the Union resolved to return to work, they might have done so and earned the same wages from the company, we are told, as they did last winter; but as they would not do so upon these conditions, the company had to find other men to go on with their work. The Masseys say that they sent no work whatever to Sarnia, and the work that is being done in Hamilton is exactly the same as what was done there last year. It is evident that the item complained of, part of which we copied in good faith from an Ontario journal, contained prejudiced information. We are therefore glad to make the corrections above, having no desire to do the Massey company any injustice.

ABOUT a year ago Joseph Pittman, dealer in dry goods, failed in this city and went to Hamilton and took charge of the St. Nicholas Hotel. His effects there are now being sold to satisfy creditors. ---Rosebrough Bros., general storekeepers in Harrow, have got into trouble and assigned. They have nominal assets of \$3,000, and liabilities of \$3,000, not a good showing for two years' work.—Next week the creditors of Richard Tew & Co., wholesale dealers in crockery, etc., in this city, will meet to consider the firm's embarrassed position. In the meantime stock is being taken. The value of assets is not now known. The liabilities are, however, about \$30,000. He began business in 1886. - Peter Shaw & Co., wholesale dealers in lumber at Novar, are in difficulties, and have assigned to E. R. C. Clarkson, with liabilities of \$35,000. One of our city banks is the chief creditor. A meeting of the creditors of William Hayes, grocer, will be held in London next week, and he has, meanwhile, assigned. It is only one year since he left the farm, and his experience in playing storekeeper has not been pleasant.----A general storekeeper at Goodwood, named Thomas Storry, has found trade dull, and has been gradually getting into arrears in his payments. An assignment has been made to E. R. C. Clarkson.—Other assignments are those of Mary Harrington, grocer, Brantford; Neil McKenzie, shoe dealer, Parkhill; [T. J. E. Browne, contractor, in this city; J. L. Grass, dealer in fruits, etc., and R. T. Lowry, bookseller, etc., Sault Ste. Marie.

Leading Wholesale Trade of Toronto.

W. LANG & CO.,

GROCERS.

NEW CANNED GOODS. Full Lines Now in Store.

... London England. 33 FRONT ST. EAST.

McKenzie & Hamilton, in this city, whose failure we noted two weeks ago have, submitted a statement showing liabilities of \$76,-199, and assets of \$37,946. The estate is appointed. The meeting adjourned to 10th nstant, when offers for the estate are expected.

THE Empress Sewing Machine Co. in this city has been in difficulties for some time. Lately its landlord seized its furniture for rent, and a few days ago an application was made to the Courts for a winding up order. To this we understand that the directors, in order to facilitate the matter and save expense, readily consented. Mr. Jenkins has been appointed provisional liquidator. Outside of the company's indebtedness to its banker and the directors, it owes, we are told, nothing of consequence. As the machine, when properly finished, is an excellent one, it is to be regretted that the company was not successful.

TO MANUFACTURERS.

The most desirable factory site in vicinity of Toronto, or equivalent cash bonus, will be given free to suitable parties who will erect factory thereon. switches on C.P B. and G.T. Railways. Correspondence invited. Address

GEO. F. COOK, 92 Church Street, TORONTO.

TO LUMBERMEN.

Wanted, a position as lumber inspector or yard foreman, by a young man having a thorough know-ledge of all classes of lumber, especially the various hardwoods; also a fair knowledge of book-keeping.

Address,
J. R.D., Monetary Times office, Toronto.

PARTNER WANTED.

With \$10,000 to \$12,000 capital in a business in Western Ontario, or will sell one department, as the other requires all my time and attention.

Address

"PARTNER," Monetary Times, Toronto.

Leading Wholesale Trade of Toronto.

CHARLES COCKSHUTT & CO.,

IMPORTERS OF

WOOLLENS

Clothiers' Trimmings.

57 FRONT ST. WEST. TORONTO.

THE IMPROVED TRIAL BALANCE BOOK, With Recapitulation Sheet.

SCALE OF PRICES.

For	500	Names,	-		•		-		-	\$1.75	Each
66	1,000	66		-		-		-		2.25	64
66	1,500	"	-		-		-		-	2.75	66
66	2.000	"		-		-		-		8.75	44
66	3,000	"	-		-		-		-	4.50	46

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