

THE "Sardinian" of the Allan Line will be the first boat of the season to leave Liverpool for Montreal. She sails on the 16th proximo, and will be followed next day by the "Toronto" and "Lake Huron" of the Dominion Line.

In the spring of 1889, R. Lavoie began a small hardware business in Quebec with very limited capital, and in a district already well occupied by several old established concerns. His success has been questioned all along, and he has now assigned.

G. L'ECUYER, in general business for the last two or three years at Clarenceville, Que., has made an abandonment of his estate. He is reported to have been unfortunate in business once before coming here, and has the reputation of cutting prices.

AFTER six months' clerking experience, D. Gingras, of Ste. Angele de Monnoer, Que., began business a little more than a year ago, with a reputed capital of about \$1,500. Success has not followed his efforts, and he has been asked to assign. Liabilities \$4,600.

SPEAKING of honor in mercantile transactions, a legal authority observes: "All the wide ramifications of credit rest more on men's confidence in the honor of their fellow-men than upon the expectation that the law will afford redress for a breach of faith."

THE *Irish Textile Journal* gives the exports of the linen yarns and linen from the United Kingdom, for 1890, as follows: Pounds of linen yarn, 15,283,200; value, £365,766; yards of linen manufactures, 184,095,200; of a value of £4,261,588. These items, with other articles, make a total of exports to the value of £5,715,984.

AN order has been given by the Windsor, Walkerville & Amherstburg Street Railway Company to an iron concern in Johnstown, Pa., for 225 tons of rails and ten cars, with electrical machinery for operating the latter. It is expected that the cars will be running as far down Detroit River as Brighton Beach by 1st June.

ACCORDING to a silk trade authority, it is estimated that silk goods to the value of \$42,631,105 were manufactured in the United States in 1890, a falling off of \$16,303,875 as compared with the production of 1889. This calculation is made on the amount of raw material imported for consumption. In 1890 the importations of foreign silk goods, with the duty added, amounted to \$57,773,245.

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TORONTO

Two of the leading bankers in Ottawa have told a representative of the *Journal* that now the general election was over, the prospects were bright for a good and lively spring and summer trade. They think that trade generally will greatly improve from this time out, the financial crisis having been passed.

A FAMILIAR figure in Montreal business and social circles, and a much-liked man, was unexpectedly removed by death in the person of Mr. Archibald M. Cassils, on Friday last. He came to this country from Scotland when a mere boy, and had been identified with the leather trade of Montreal for many years. He was a member of the wholesale leather firm of Cassils & Co., and in his forty-seventh year.

ONE Henri Blanchette, a tanner of St. Valerien, Que., who has also of late been manufacturing coarse boots and beef mocassins, which he jobbed to country dealers, has been obliged to assign. He has shown lack of care in his affairs for more than a year past. Liabilities not yet ascertained.—N. Ledue, in the dry goods business for about three years at St. Hyacinthe, has assigned in trust, owing \$4,595.

GREAT MERCHANT—The business has increased so in the past year, Mr. Penwiper, that when you order the new account books you had better get them twice the size of the old ones. Mr. Penwiper—Yes, sir. Don't you think, sir, in view of this fact, that I might have an increase in my salary? Great Merchant—What! After such an expensive set of books? I couldn't think of it.—*Brooklyn Life*.

MR. WALTER WILSON, of Messrs. Walter Wilson & Co., who is so well known to the wholesale trade of Canada in connection with the thread business, has been appointed joint manager for the Dominion of Canada of "The Central Agency," which represents the following manufactures: Jonas, Brook & Bros., Meltham; Clark & Co., Paisley; John Clark, jr., & Co., Glasgow; J. & P. Coates, Paisley.

THE following are the minor Montreal failures for the week: J. S. Soyer, shoes; N. Kearns, grocer; Dines & Richmond, saloon-keepers; Z. Forest & Co., small dealers in crockery and toys, want creditors to take 30 per cent. of \$1,740; Delisle & Paquet, a produce firm, have assigned on the demand of the Ontario & Manitoba Milling Co.; A. Lanthier owes \$2,000 and has failed; Octave Dandurand, fancy goods and cigars, offers his creditors ten per cent. on liabilities only about \$800.

In Winnipeg the sheriff has taken possession of the wholesale shoe business of Nixon & Co.; also that of A. F. Reykdale & Co. in the same line. Against the latter a couple of judgments have been obtained. We have not learned what the liabilities are in either case.

THE Napanee Syndicate, Napanee, and A. Paul & Co., Sudbury, have had their general stock seized and removed by the assignee. The liabilities and assets of the former are nominally about \$15,000. In the Sudbury concern the liabilities are \$23,600, with nominal assets of \$14,200. Both establishments, it will be remembered, were branches of the Lindsay-Gilmour estate, Montreal, now in liquidation.

NEW YORK business men, according to the *Times*, are showing a very devout spirit in this Lenten season. The up-town churches are crowded at each one of their afternoon services, and a large proportion of the persons in attendance are men. There was not a vacant seat in St. Bartholomew's Church on a recent Friday afternoon, and the pastor preached a fifteen-minute sermon to some very prominent business men.

THE firm of Badgerow & Falconer, vinegar manufacturers, in this city, has dissolved partnership, the business to be continued by Mr. Badgerow. Mr. Falconer intends starting in the vinegar business in British Columbia.—The wholesale provision house of Davison, Scott & Co. is dissolved. They were proprietors of the Toronto Soap Co.—F. M. Falls & Co., hardware dealers, Woodstock, have dissolved; James Gardner continues the business.

A GENERAL dealer of Montebello, Que., A. Lacroix by name, has assigned on the demand of a Montreal creditor. Liabilities about \$5,000. He has been in business for the last ten years, before which period he was also unsuccessful.—C. M. R. Prenoveau, a lumber dealer at Cote St. Louis de Montreal, has assigned with liabilities \$18,000. He has been secretary-treasurer of the municipality, and is reported very much behind in his accounts.

THERE was a meeting in Montreal last week of the creditors and shareholders of the Buckingham Pulp Company, by order of the Superior Court. A liquidator was unanimously appointed in the person of John Mc.D. Harris. One of the creditors petitioned the court, on behalf of the liquidation, for authority to dispose of the mill property and other assets by public auction, answer to which was delayed. The liabilities, including paid-up capital of \$42,000, are \$80,673; assets, nominal, \$61,753.

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