

THE wholesale millinery firm of Caverhill, Kiscock & Binmore, at Montreal, has been dissolved by the retirement of Mr. Binmore. The business is continued under the style of Caverhill & Kiscock.

THE men's furnishings stock of Tolton Bros. at Stratford has been sold to Thornton & Douglas at 68 per cent. — In the same place Porteous & McLagan have purchased the planing mill of Scrimageour Bros., who failed some weeks ago.

THE Imperial Portland Cement Co., of Montreal, with works at Point Clair, has been placed in liquidation, Mr. Gordon Kingan being appointed liquidator. The liabilities are said to be about \$70,000, and the results of the winding up will be very poor for shareholders or creditors.

IN last issue the error was made of stating that Mr. James Shea's large dry goods store in Hamilton had been closed. We should have said the branch store of Mr. Shea in London had been closed; the main business in Hamilton has gone on as usual. Indeed it has done, we are told, the most successful business of recent years.

IT is stated by the *Victoria Times* that although less than a year has elapsed since the transfer of mining property in Slovan district was placed on record, \$200,934 in cash has been paid for mineral claims situate in the district. There are now 750 locations on record in the office at New Denver, and assessment work has been performed on 120 locations.

WE hear from Montreal that the Canadian and European Export Credit System Company is now qualified for business in Canada, having deposited with the Government at Ottawa \$100,000 as security for its patrons. Mr. G. E. Seymour, of Montreal, long connected with Dun, Wiman & Co., is to be the manager for Quebec Province, Eastern Ontario and the Maritime Provinces.

WE learn that the hitch which recently occurred in the business of the Charles Stark Company, limited, has been satisfactorily adjusted. Mr. Charles Stark, who founded the business, is now sole proprietor. And we are glad to learn that he will continue the business on a cash basis, and give special attention to mail orders, as in the early years of its existence. His specialties are sporting goods, jewellery, etc.

THE stock and plant of the Ontario Pump Co., in order to wind up business, is offered for sale by tender.

THE Atlas Loan and Savings Co. of St. Thomas, having entered its sixth year of business, opens an office in the Canada Life building at Toronto. We are told that during the year ending December 31st the subscribed capital of the company was increased by \$400,000, and is now \$1,000,000; and the paid up capital was increased by \$50,000, making it \$236,000. The total assets are \$540,000.

THREE years ago C. F. Vanbuskirk left Winnipeg and became a stationer in Brandon, but evidently without success. Early last year a chattel mortgage was given a creditor to secure his debt. Now the mortgagee is in possession, and other claimants will fare but poorly. — A few weeks ago Newberry & Wells, Melita, Man., failed; their general stock was sold to Langman & Co. at 51 per cent., and the book debts at 25 per cent. cash.

WE observe with interest the recent appointment of Messrs. J. Herbert Mason and Andrew Rutherford to be members of the Board of Trustees of the University of Toronto. These gentlemen replace upon the board Sir Casimir Gzowski, resigned, and Professor Loudon, promoted to the presidency of the University. They are both men of excellent standing and modern ideas, well known in financial circles, being connected with prominent financial institutions.

THE Wholesale Dry Goods Association of the city of Montreal met last week. The following firms were admitted to the association: Messrs. D. Morrice, Son & Co., J. A. Cantlie & Co., A. Ewan & Co., H. L. Smyth & Co., Stevenson, Blackader & Co., and J. S. Shearer. These firms were admitted under the new by-laws. These enlarge the scope of membership, admitting wholesale clothiers, wholesale furriers, wholesale gents' furnishings, agents of Canadian manufacturers, and manufacturers' agents dealing with the wholesale trade only.

THE Chicago *Inland Printer* enters upon the New Year with a most interesting number. Beautiful illustrations in half tone, and reproduced pen work, are to be found here and there throughout its pages, while such practical topics as "Piece-work in Job and Book Offices," "Motive Power," "Make-up" and the "Heads of Departments," show that the editor makes a strong appeal to the intellect, as well

as the eyes of printers. For lighter reading there are Book Gossip, original and selected poetry, etc., etc., the whole making just such a collection of reading matter as intelligent workmen can best appreciate.

F. A. CAMPBELL has been in business as a grocer and shoe dealer at Shelburne about fifteen years, but not always successfully. In October, 1889, he failed with liabilities of \$16,000, and assets of \$13,800. A compromise then was arranged at 70 per cent. Now he assigns again. Too much credit has been the bane of his life, which kept him in difficulty. — Leroy Case, cattle dealer at Kingsville, makes an assignment; also Abel Wright, miller, in the township of Holland.

IN the autumn of 1887 Schmidt & Eidt began business as saw and grist millers at Mildmay. In the following July a fire destroyed about \$20,000 worth of property, which they had insured for only \$5,500. This crippled them very much and the firm dissolved. H. N. Schmidt then borrowed money from his father and expended \$8,000 in rebuilding. Now he suspends payment on liabilities upward \$30,000. It is now proposed that creditors form a joint stock company, putting in their claims as capital. — George Pearn started as an upholsterer in Guelph a year ago now he is about retiring and offers creditors 20 per cent. of their claims.

TO-morrow the creditors of George Smith, shoe dealer at Dunnville, will meet for consultation. He owes \$1,370 and has nominal assets of \$1,000. — Being tired of the fancy goods business, D. W. Walton started a livery stable at Beeton. Now his assets are mortgaged and there is nothing for other creditors. — It is reported that Harry Jones, of Hamilton, has confessed judgment in favor of his wife for \$539 and left the city. Other judgments having been obtained against him, the bailiff has advertised his grocery stock for sale. — In 1888 J. K. Halliday gave up school-teaching and started a grocery in Harriston with a small capital. But he succeeded in obtaining credit to the extent of \$3,000 and now assigns.

IT is six or seven years since W. H. Leef, formerly a clerk in Orillia, started a general store at that place, but he did not make steady or substantial progress. His stock is offered for sale next week. — The jewellery stock of Alfred Crowe, an old resident of Glencoe, will shortly be sold under the power of a chattel mortgage that has existed since 1886. He has

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