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**THOMSON & GOWDEY,**  
Commission Merchants and Real Estate and General Auctioneers, 241 ST. JAMES STREET.  
MR. JAMES SCOTT, late of Toronto, the well-known Auctioneer, will give his personal attention to the Dry Goods Department.

As the result of a chancery suit the late firm of Rainer, Sweetnam & Hazelton, of Guelph, will be dissolved, the senior partner leaving the concern, and the others continuing the business. It is well-known that the firm turn out an excellent class of instruments, and, with good management there is no reason why the business should not be prosperous.

The new cotton mills at Merriton, Ont., recently completed, have commenced operations. Last week a number of the leading citizens of St. Catharines paid a visit to the mills, and were shown over them by the manager, Mr. J. B. Dolan, who explained the various machines, and showed samples of the materials already being manufactured. The visitors were very much pleased with what they saw and with the manner in which everything is managed.

GEORGE E. CALKIN, commission agent, Kentville, N.S., who assigned to Mr. R. S. Masters, of the same place, on the 15th March, seems to have had an unfortunate career in business. He was an insolvent under the old Act in 1869 and again in 1874, paying 25 cents in the dollar. This time his assets have been placed

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AND

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**WOODROW'S**

Celebrated Soft and Stiff Hats.

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Selected for Spring Trade, 1884.

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in the hands of his assignee, and the debtor will probably offer to compromise, possibly for 30 cents on the dollar.

A RECENT addition to Canadian mercantile and scientific interests is Mr. A. H. Mason, F.C.S., for many years with Evans, Sons & Co., chemists, Liverpool, who has come out to the Canadian business of the same firm, H. Sugden Evans & Co., Montreal and Toronto. Mr. Mason has held high official positions in various scientific societies, and is a Fellow of the Chemical Society of England and also of that of Berlin. The "Chemist and Druggist" and our namesake in Liverpool have very eulogistic notices of Mr. Mason.

A SUBSCRIBER signing himself "Aster," Kingston, Ont., directs attention to the statement in the recent report of the Sun Mutual Life Assurance Co. of this city, where "the Hm Institute of Actuaries Table, and 4½ per cent. interest" is said to be the strictest test in use in Canada, and calls in question the correctness of the said statement. Mr. Macaulay, the manager, explains that what is meant is that it is the strictest test used by any Canadian company, and contends that this is the meaning indicated by the words quoted.

BUSINESS in Guelph has been dull for some months, the factories generally running short time, and money being scarce. Last year's wheat crop generally failed and the barley market was dull. Turnips also missed on the strong lands, but where they were a success did well for the grower, many farmers selling car loads at high prices for shipment to the American market, where they are largely used in the manufacture of fruit jams, and whence Canadians will buy them back again as such at high prices. This game beats the Connecticut basswood hams and wooden nutmegs of the olden time.

JAMES SOMERS, Gananoque, Ont., was a hotelkeeper until about a year ago, when he charged his business and started in groceries and liquors, his capital being about \$3,000. He has not prospered in his new business, and on the 3rd of this month he found it necessary to assign in trust; he says that he was urged to this by some of his creditors suing him, so he tried to secure an equitable distribution for them all. His liabilities are \$2,600 and the assets about \$2,400, but he has, in addition, a bill of sale for \$700 on his household furniture, granted only a few weeks ago.

THE estate of Jackson Bros., dealers in shoe findings, Montreal, whose failure was announced in our issue of 1st February, is announced to be sold by tender. The stock is valued at \$18,000, machinery at \$5,000, and book debts at \$10,000, making a total of \$31,000 against liabilities of \$37,000, of which \$19,000 are due to the debtor's father. An offer was made to pay 50 cents on the dollar, which the Montreal creditors agreed to accept, but which the western claimants refused. Meantime had debts to the extent of \$2,600 were made; a second offer of 40 cents secured, in 3, 6 and 9 months followed, and, finally, a third offer of 35 cents cash. The western houses still held out, and now all the creditors must take their chance, and will probably not get more than 25 cents in the dollar. Much money had been lost by beginning to manufacture lasts, pasteboard, in-soles, and uppers, in all of which there is claimed to be too keen a competition.

THE Central Bank of Canada opened an agency in Guelph at the beginning of this month, and is reported as being largely patronized—the manager, Mr. G. W. Sandilands, being an old banker there and popular with the farming community. Nearly \$100,000 of stock is held in Guelph and vicinity.