We have opened a large **ssortment** of

Victoria Lawns **Spot Muslins** Tucked Lawns Dimities, &c.

Also the largest range of LACE CURTAINS we have ever shown from lowest prices upwards.

SOLE AGENTS FOR CANADA FOR



Wm. Ewart & Son, Limited, Belfast.

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GRAND TRUNK RAILWAY

New Service to

WINNIPEG.

DAILY.

Lv. Toronto...7.50 a.m. 1st day 11.20 p.m. 1st day Arr. Chicago 9.10 p.m. 1st day 2.00 p.m. 2nd day Arr. St. Paul. Second day Arr. Winnipeg, 1.30 p.m. 3rd day 1.30 p.m. 4th day

Third day

FREE Colonist Sleeping Cars will run through to Winnipeg, commencing on 11.20 p.m. train, Tuesday, March 8th, and 7.50 a m. train Wednesday, March 9th, and weekly thereafter, on same days and trains.

Full information from agents G. T. R. or from M. C. Dickson, D. P. A., Toronto.

MANUFACTURERS

The advertiser is prepared to invest say from \$15,000 to \$20,000 in a satisfactory Canadian manufacturing enterprise, and to take an active part in the business management of the same. An established business preferred.

Address "A. M. R."

Box 16, Monetary Times

Toronto, Feb. 22, 1898.

TENDERS FOR STO

JOANNA HAMMETT, DECEASED.

Tenders addressed to the undersigned solicitors for the Executors of Joanna Hammett, deceased, will be re-ceived up to

Saturday, March 19th, 1898

for the purchase of 103 shares of paid up stock in the British Mortgage Loan Company of Ontario. Par value \$100 per share. Dividend 6% per annum, payable half-yearly. Paid-up capital to December 31st, 1897, \$316, 504.68. In 1897, in addition to a 8% dividend, the company transferred over 3% on the paid-up capital to the reserve fund, making the total reserve \$100,000.

Tenders will be received f r the whole or part of this stock. Sale is made to wind up this estate and will be subject to an upset price fixed by the Executors.

Interest on par value of stock at 6% from January 1st, 1898, to date of transfer, to be added to price offered to cover the portion of dividend accrued.

WOODS & COUGHLIN,

Solicitors for Executors, STRATFORD, ONT,

Mercantile Summary.

MR. W. Gow, of Blake & Co., obtained an order yesterday, making the Trusts Corporation of Ontario permanent liquidators of the insolvent Toronto Junction Foundry Company, upon filing a bond of \$1,000.

THE liabilities in the case of Tester & Co., wholesale confectioners, Montreal, lately assigned, figure up to \$40,000 indirect, and \$24,000 direct. Nothing definite has yet been decided upon, with regard to the disposal of the estate.

In April, 1891, Fred. Boldt succeeded Albert Roberts as a furniture dealer at Williamsford He has just assigned. doubt he has realized that he had been better to continue his farming occupation .-Another assignment is that of Rettenmier Bros., general storekeepers at Duart, after they had been in business about eight years. Their disposition was to trade beyond their means, but lately, when too late, they curtailed very much.

For ten years or more, A. S. Wickware has done a small grocery business in Smith's Falls, but never made much progress. He is now obliged to assign. had been slow pay, and under chattel mortgage for some time past. Other small failures in Eastern Ontario are those of Miss C. McMaster, hotel-keeper, Alexandria; T. H. Kirk, confectioner, etc., Perth. and R. W. Dickinson, implement agent at Kemptville.

On Tuesday night last the through service per Intercolonial Railway, between Montreal and Halifax, was opened. first through train from Montreal was composed of six cars-sleeper, two first-class, one second-class, express and mail, baggage-and it carried 62 passengers, 13 of whom had berths in the sleeper. The Government system of railways entered the list of rate-cutting railways by issuing a circular announcing the following rates, return tickets being good for a week: Montreal to St. Hyacinthe, \$1; Montreal to St. Hyacinthe and return, \$1.70: Montreal to Quebec or Levis, \$1.60: Montreal to Quebec or Levis and return, \$2.70.

Some further troubles are reported among Montreal retailers of dry goods. Thomas Masse has made a voluntary abandonment of his estate. He has been in business only a few years, and only a year or so ago he made a compromise of 80 cents on liabilities of about \$15,000.-A. Sanft, a Hebrew dealer in Kosher meat, who has acted as a sort of financial agent for a number of small dealers among his co-religionists, and also of late done a jobbing business in cheap dry goods and peddlers' supplies, has made an assignment. and owes some \$12,000.--J. R. Paquin, heretofore regarded as one of the most substantial of the retailers in a moderate way. on St. Laurence Main street, is reported embarrassed. He is said to owe about \$26,000, and a demand of assignment was issued against him, but he is trying to arrange a settlement .--- Paquette & Michand, who lately failed, made an offer of 50 cents, spread over three years, which was declined, and the estate will be closed out. progressing favorably for some time. Liabilities are shown at \$31,500 ordinary. and \$24,000 privileged, with assets of \$28.000. A year ago they claimed quite a fair surplus.

A BRANCH of the business of Turner, Beeton & Co., Victoria, of which the premier of British Columbia is senior partner, is being opened in Jones' block, Vancouver, which premises is to be fitted up and filled with a general stock. The Vancouver World understands that Mr. D. B. Draper, of New Westminster, is to be given charge of the branch.

On Wednesday the creditors of W. Graydon, of Mono Road, met in this city-His statement showed liabilities \$8,594.84; assets: stock, \$5,326.06; cash, \$32.46; accounts, \$1.540.46; total, \$7.397.78; deficiency, \$1,196.88. An offer of 50 cents on the dollar was made, and not accepted, the meeting adjourning for a day.

AFTER being many years in business, James Calhoun & Son, general storekeepers at Dundalk, assigned seven years ago. The stock was then bought by W. H. Calhoun at 65 per cent., but he has since found it difficult at times to meet his bills. few days ago a meeting of his creditors was held here, and his statement showed that he owed \$9.000, and had nominal assets of half this sum. He has been well spoken of among the trade, and it is probable that he will be able to arrange a compromise which will enable him to continue the busi--In August, 1896, J. J. Sutor, stave manufacturer at Arkona, was burnt out. Then he moved to Sylvan: now he assigns.

It is about seventeen years since Doering Bros. started business as general dealers in Waterloo. At that time the firm was composed of three brothers, but now Frederick is the sole owner. At one time they did a large trade, and as late as a year ago he claimed a surplus of \$11,000. Last, Monday at a meeting of his creditors, held in Toronto, his statement showed a deficit of \$7,000 on liabilities of \$19,000. A creditor asked for an explanation of the difference between the statement made one year ago and the present one. insolvents gave as the principal cause of the deficit the underselling by a Berlin departmental store. Creditors refused his offer of 35 per cent., and allowed him one week to increase it to a reasonable amount.—In the fall of 1886 Stanley E. Barrett opened a grocery store in Aylmer, with a stock of \$1,000. About a year ago he increased his expenses considerably, which leads to an assignment.

LATE Nova Scotia failures are chronicled as follows: A Halifax grocer named Solomon Walters has assigned, making preferences of \$3,384 to local creditors, to cover which the assets will be barely sufficient. The unsecured liabilities are small.-Cape Breton Copper Company, of Sydney, was incorporated in 1893, with head office in Boston, and an authorized capital of \$1,000,000. Their assignment is reported. -Another company with a pretentious name, the Acadia Gold Reduction Company, of Lunenburg, incorporated under New Jersey State laws, but apparently never fully organized, is embarrassed, and a winding-up order has been applied for. The liabilities are quite small.—Salter & Elliott, general dealers, Pugwash, have suspended. Their affairs have not been mortgage of \$1,850, and bill of sale for \$2,100 on stock, were recently registered. -K. Sutherland, a small trader at Earltown, is insolvent.