

Coast trade. Also, lumber king of Three to the Coast with a view will there.

W. McKee, shoe dealer, met on the 17th inst. for a few days to allow a detailed statement. Known now about \$3,000. Victoria, B.C., having St. Andrew's Church in church in the Province, the *News-Advertiser* James' Church in Van two years lighted by the lights.

Tiffin Bros., wholesale depended payment, with mated at \$50,000 to firm was formed early the firm of same name, light at 40 cents on the ons in sugar and recent use of the stoppage.

ments have taken place ebec since last issue: full; liabilities \$1,900. jun., doing business cShane, Bros. & Co. liabilities \$6,000.—F. Quebec city; liabilities ew, general store, St. s \$3,400.—A demand en served on P. L. keepers, of Batiscan, to owe several thou-

manufacturing firm of real, stopped last week, and \$66,000 indirect. ad over a number of been appointed in the and the inspectors are acIndoe, John Cassils ck is being taken and present the condition presently to be held. be sold, for Mr. Mul- as to impair faith in

OLESALEERS, Etc.

n eight year's experience is open for engagement.

"D,"

etary Times, Toronto.

Trade of Toronto.

S. & COY.

oking after

iday Goods

assortment

s at

PRICES.

have our care-

ation.

ST., WEST,

NT O.

BONNIN & ALLAIRE, furniture dealers, Montreal, met their creditors on the 17th inst. — A contractor at St. Antoine, named Didace Bonnin, is offering 33½c. in the dollar.

MR. SHERMAN E. TOWNSEND, the assignee, having received instructions to close out the estate of H. C. Tait, of Bowmanville, the stock, consisting of books, stationery, and general fancy goods, was disposed of at auction on Thursday for — cents on the dollar.

THE citizens of Victoria are aroused over the alleged proposal of the Victoria Rice Mills Co. to remove to Vancouver, which city is ready, it seems, to give the company certain immunities. The V. R. M. Co. intends to erect in connection with its rice mill a modern flouring mill with a capacity of 100 barrels, and sugar refinery with a capacity of 50 to 100 barrels a day. Mayor Grant of Victoria offers officially, exemption from taxation and free water for manufacturing purposes for a number of years, and a bonus of \$10,000 on certain conditions.

LIFE INSURANCE NOTES.

We understand that Mr. John F. Ellis, who has since the establishment of the company been one of the board, has been appointed managing director of the Manufacturers' Life Insurance Company. Mr. Ellis will make, in many important respects, a good manager.

Leading Wholesale Trade of Toronto.

BRYCE, McMURRICH & CO.

ARE SHOWING FOR THE
AUTUMN SEASON OF 1889,
FULL RANGES IN EVERY DEPARTMENT.

Dress Goods Particularly Attractive

Fancy Ulsterings, Beavers,
and Mantlings in all the
Newest Styles and
Colorings.

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

S. F. McKINNON & CO.

IMPORTERS OF
Millinery Goods,

Fancy Dry Goods,
Mantles, Silks, etc.

Cor. Wellington and Jordan Sts.
TORONTO.

2 Fountain Court, Aldermanbury, London, Eng.

He has quick perception, industry, promptness of action, and is a good all-round business man, well-known for years as managing partner in the Barber & Ellis Co. Besides, he has a tolerably intimate knowledge of the condition of the company. Nearly a year ago we ventured the opinion that "a manager of the best actuarial skill and experience would be the most valuable acquisition the company could make at this stage." We think so still. But since it has been determined rather to appoint a man whose experience is commercial mainly, the company is to be congratulated on having got a trustworthy man in Mr. Ellis. The policy-holders and the public may have confidence that he will supervise matters with integrity and shrewdness. Mr. D. Parks Fackler continues to be the actuary of the Manufacturers' Life; his skill and high character are widely known. We have every reason to think that the internal economy and harmonious working of the company will be improved under the new regime. We should have said that Mr. John B. Barber succeeds Mr. Ellis in the management of the Barber & Ellis Co.

We are informed that Mr. Gerald E. Hart, who has for a number of years been general manager of the Citizens' Insurance Company, of Canada, is about to sever his connection with that company. While we have not been always able to agree with Mr. Hart's views or

Leading Wholesale Trade of Toronto.

WYLD, GASETT & DARLING.

AUTUMN, 1889.

Our Stock in every department of
STAPLE AND FANCY DRY GOODS,
IMPORTED AND CANADIAN WOOLLENS,
TAILORS' TRIMMINGS,
MEN'S FURNISHING GOODS,
is thoroughly assorted and will be maintained
during the season.

WYLD, GASETT & DARLING,
Wholesale Dry Goods & Woollens,
TORONTO.

MANCHESTER AND HUDDERSFIELD, ENG.

J. H. MACABE. A. RANKIN.

FOSTER & MACABE,

IMPORTERS OF
English, German & American Novelties

Saxony, Gobelin, Andalusian, Pompadour, Angora,
Berlin and Fingering Wools, &c. Plushes, Felts,
Satins and Pongee Silks. Ladies' Underclothing,
Children's Bibs, Cloaks and Robes. Ribbons,
Pompons, Working Silks, Traced Goods, Baskets,
and Small Wares.

INSPECTION INVITED.
8 Wellington St. W. Toronto.

methods as an underwriter, we can assuredly give him credit for industry and for loyalty to his company. The Citizens' has had during the last dozen years tribulation enough to try the pluck of any manager, and Mr. Hart has done his share in keeping up heart of grace in the face of disheartening losses, and inspiring his agents with faith and hope. We trust that he may find an easier and happier berth than that of a fire underwriter in Canada.

The president of the Equitable Life Insurance Company, Mr. Henry B. Hyde, has personally contributed \$5,000 to the World's Fair Guarantee Fund. He is a member of one of the principal committees.

The Boston fire is bringing forth good fruit in the way of greater security against fires by improvement in construction of buildings, in limiting their height, etc., and for greater protection from the dangers of electric lighting.

The *Insurance Times* is authority for the statement that Mr. Edward Rawlings and Mr. D. J. Tompkins are about to establish a surety company in New York, to be called the United States. The former will be president and Mr. Tompkins secretary, and it will soon be in operation. The new company is not intended to interfere with the business of the Guarantee Company of North America.

There recently died in Boston a well-known merchant of convivial habits, and who was known as a good liver in an epicurean sense. Among those who attended the funeral were two friends, one of whom said to the other: "J— ought to have lived twenty years longer; he had a constitution equal to it." "Yes," replied the philosopher of the two, an ex-member of the senate, "a man inherits his constitution; but he makes his own by laws."

Leading Wholesale Trade of Toronto.

CHARLES COCKSHUTT & CO.,

IMPORTERS OF

WOOLLENS

— AND —

Clothiers' Trimmings.

57 FRONT ST. WEST,
TORONTO.

THE IMPROVED
TRIAL BALANCE BOOK,
With Recapitulation Sheet.

SCALE OF PRICES.

For 500 Names, " - - -	\$1.75 Each
" 1,000 " - - -	2.25 "
" 1,500 " - - -	2.75 "
" 2,000 " - - -	3.75 "
" 3,000 " - - -	4.50 "

PUBLISHED BY

THE BARBER & ELLIS COMPANY,
43, 45, 47 & 49 Bay Street,
TORONTO, —ONT.