L. A. Brink, hardware merchant, Teeswater, has sold out to McHardy & McKenzie.

THE water was let into the Cornwall Canal on May 1st, and on the same day navigation opened on the Rideau Canal.

MESSRS. HEISTERMAN & Co. have been appointed agents in Victoria, B.C., of the Canada Permanent Loan and Savings Company.

It takes a long time for a young man to become a good carpenter; but he can learn enough about the trade in six weeks to join a strike.

THE Hamilton Retail Grocers' Association has decided to at once enforce the by-law compelling tea peddlers to take out a license. This costs \$100.

DELEGATE—"I have come to speak to you on the subject of early closing." Irate Manufacturer—"Well, you can't shut up any too soon to suit me."—Upholstery Trade.

It is expected that when the delightful C. P. R. hotel is opened (this week?) at Banff, in the Rocky Mountains, a railway rate of \$40 per passenger from Winnipeg will be made.

GUS DE SMITH. -You are looking bright and happy this morning, Gihooly.

Gilhooly.—Yes; I'm out of debt at last. Every bill I owe was outlawed yesterday by the statute of limitations. I tell you, Gus, a man feels like a man when he is square with the world.

THE general passenger agent of the Canadian Pacific Railroad, D. C. McNichol, has apprized Chief Smith, of the transportation department, that his railway intends to be represented at the Fair by a complete passenger train and models of ocean steamships in the company's service.

A NUMBER of bills of the defunct Bank of Prince Edward Island are being circulated in Ottawa. One of the banks there took in two by mistake a couple of days ago. The Journal is of opinion that these bills have been long held by some person who is now trying to work them off at the expense of the public.

MESSES. E. H. PORT & Co., of New Westminster, B.C., have sent to New York 20,000 lbs. of fresh salmon, packed in ice. The fish are shipped just as they are taken from the water, except that they are thoroughly washed to remove the slimy matter. This was the largest shipment of fresh salmon ever made to the United States from British Columbia.

FERDINAND WARD, "the Napoleon of Wall street," has just completed his term of im-

Leading Wholesale Trade of Toronto.

J. F. EBY.

HUGH BLAIN

## FRIED SMELTS Stock Renew

NEW AND DELICIOUS.

TRY A CASE

FIVE DOZEN TINS.

EBY, BLAIN & Co..

Wholesale Grocers Front and Scott Sts.,

Toronto, Ont.

prisonment in Sing Sing. He was given the small percentage allowed by the State to convicts on the profits of his work while in prison. Had he been content with just such a small but honest margin while a business man, he would not have had to earn it under lock and key.

FARMERS in the vicinity of Essex Centre are complaining bitterly of a nurseryman of Chatham, who, it is said, sold them boxes of Norway spruce trees, supposed to contain about 100 trees, and for which they expected to pay about \$5. When opened the boxes were found to contain between 2,000 and 3,000 trees, the size of lead pencils, and a bill for \$100.

WM BENOIT, hotel-keeper at St. Jean Baptiste de Rouville, Que., is insolvent, and a meeting of his creditors has been called to appoint a curator.—L. P. Genest, a St. John's, Que., tailor, is reported absent He was implicated in some charges for alleged immoral practices, and when the case came up for hearing he did not appear, and his bail was declared forfeited.

SHE rang the bell just before Jordan St. was reached, and showed marked impatience, as many women do, because the car did not stop on the instant. The conductor said: "We must stop on the 'other side of Jordan,' mam," and the recollections of her Sunday school days when she warbled that sweet old tune seemed to soothe her ruffled temper—and she smiled.

THE Hess Bros. Manufacturing Company, with a subscribed capital of \$40,000, about \$30,000 of which is paid, is about winding up. Some time ago the company practically suspended operations, and there is a large sum due the workmen. This will bring the liabilities up to about \$13,000. To provide for this there are nominal assets of something in excess of \$10,000.

"There are three things in this world that go on for ever," says an advertiser in an American paper. "One is taxes; another Tennyson's 'Brook,' and the third is the repairs on an old printing press. You can't stop the first; you don't want to stop the second, but the third "—well, as the advertiser was a firm that sold presses, it may be depended on to furnish the remedy.

THE Rathbun Company, of Deseronto, Ont., purpose opening a branch establishment in Winnipeg for the sale of their wares. Mr. Inglis, who arrived in that city some days

Leading Wholesale Trade of Toronto.



ago, will manage the concern. The Commercial says that Winnipeg will be made the head-quarters for the western trade. Some of the manufactures of the Ruthbun Co. are terra cotta, native and Portland cements.

At the annual meeting of the Stratford Board of Trade, held on Friday last, the following officers were elected: President, E. T. Dufton; vice-president, W. J. Ferguson; sectreas., Mr. McGregor. Council—A. Caven, J. A. Duggan, F. D. Hamilton, H. G. Hopkirk, J. P. McDonald, A. J. McPherson, William Maynard, jr., A. F. McLaren, E. O'Flaherty, T. Plummer, T. E. P. Trew and J. Welsh.

We have a letter from Mr. W. J. Millican, solicitor for Wilson & Co., Galt, complaining that our statement of facts on April 1st respecting that firm does them an injustice. He says that while it is true that Wilson & Co. did sell their stock of liquors to Goorge N. Hawken & Co., before the assignment was made their instructions to him as assignee were "to divide the whole proceeds ratably among the oreditors."

The creditors of P. Frawley, sr., general storekeeper, at Sudbury, have become tired waiting on his slow payments and have closed out the business. In October, 1890, two of his sons failed. Their father then bought a portion of the stock at 60 per cent. discount and it was thought that he should have made money on this favorable basis.—Wm. Maundsell, butcher, at Barrie, has assigned. So has J. W. Hoffman, photographer, Hamilton.

Business men should look out for "a young man of fair complexion, well dressed and possessing an extensive knowledge of the price of books." Such a one, says the Journal, has been in St. Thomas passing himself off as a representative of the Home Supply Association of Chicago, on the strength of which he took orders and money for various publications which have never been delivered. The Supply Association denounces him as an unqualified fraud.

THE "Curlew" is the name of the sister ship to the "Constance," built by the Polson Co., of this city, and she is to be launched on the 23rd. She will be commissioned for coast service in the Bay of Fundy. This company has laid the keel of a third steamer for the Government. When completed she will be employed on the Georgian Bay lighthouse and buoy-service. The "Constance" has already proved herself a staunch sea boat and speedy. Revenue work in the Lower St. Lawrence will be her duties.

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-THE

## BARBER & ELLIS CO.

43-49 Bay Street,
TORONTO.

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\*<sub>special</sub> BLANK Special BOOKS

Merchants and Manufacturers.

TRIAL BALANCE BOOKS.