

THE *Gleaner* says Mr. Gibson has started 500 men along the Nashwaak and its tributaries to do his steam driving.

THE Madison pulp mill is said to be making a handsome profit for its owners. It cost two million dollars, according to the *St. John Globe*.

THE Swedish iron ship "Acorington," 1831 tons, is reported chartered to load at St. John for Cardiff, deals, 30s. 6d. This, says the *Telegraph*, is the lowest point yet reached.

WE learn that Mr. Frederick L. Sims, late with the Confederation Life, has been appointed manager of the Steel Sink, Boiler and Stamping Co., which has works at Mimico.

THE stock of grain in store at Port Arthur on the 14th April, was 3,083,972 bushels. During the week there were received nil bushels and shipped nil, leaving in store on the 21st April 3,083,972 bushels.

BURGLARY insurance is being introduced into Montreal. A limited company is projected which will guarantee householders and merchants against depredations by burglars. It is called the Dominion Burglary Guarantee Co., Limited.

A LETTER from Hamilton tells us that the firm of John Tunstead & Co., of that city, hat manufacturers, have assigned to F. H. Lamb. The liabilities are large in comparison to the value of the assets, and creditors cannot look for much in the way of dividend.

THE capacity of the packing house of Geo. Matthews at Peterborough is being trebled in size, we are told. He now handles three hundred hogs per day and has hanging for a thousand. When the enlargements and improvements are made this will doubtless be a complete packing house.

THE jewellery stock of E. H. Allport & Co. in Toronto has been sold at 70 per cent. discount, and the grocery stock of J. Beilby realized 64 per cent.—The stationery stock of W. McH. Allister, London, brought only 27 per cent.—To-day the general stock of Wm. Rennie, of Caledonia, will be offered at auction.

THE leading storekeeper in whose premises the recent large fire started at Granby, Que., has called on his creditors for some indulgence. He had just got in his full spring stock, amounting to about \$23,000, which was destroyed by the fire, and he had \$14,000 insurance. Creditors have agreed to accept 72½ per cent. cash under the unusual circumstances.

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THE *Winnipeg Free Press* announces that Mr. F. Fowser Tims, general merchant of Fort Saskatchewan, N.-W. T., has retired from business and sold out his entire stock to Messrs. Ross Forbes.

THE sheriff is in possession of the hotel premises of R. A. Richardson, hotelkeeper, in Nanaimo, B.C. —Thos. Tugwell, saloon-keeper, Victoria, claimed to have lost about \$3,000 from his safe nearly a year ago; now he makes an assignment.

THE Canadian Pacific will give its patrons the choice between land and water travel in reaching the World's Fair. One of the company's steamships will be placed on the route between Chicago and Owen Sound, and will carry package freight and passengers. The service will be weekly at first, but will be increased if required.

THE handsome cut-stone business block in Montreal, extending from 136 to 142 McGill street, has among its tenants the firm of Doull & Gibson, clothing manufacturers. This house has recently removed to Montreal from Halifax, considering the former city a more central point from which to transact a wholesale business with the merchants of the Dominion.

THE *Canadian Gazette* of 15th April records "the substantial accuracy of the announcement that the Canadian Government has completed a provisional arrangement for one year with Messrs. Huddart, Parker & Co., the well-known shipping firm of Sydney, New South Wales, for a monthly service of steamers between Canada and Australia, calling at Hawaii. The Canadian Government will grant a subsidy of £25,000 per annum to this new service, and the contract is to be subject to renewal for three years."

ARE the merchants of the present generation not as shrewd and fit to do business successfully as their fathers were? Or are they too easy-going in their habits, and expensive in their tastes? Or are there too many of them, or what is the reason that so many fail where their fathers succeeded? Here is a case which, among others, prompts some such enquiries as the above. Three years ago, F. W. Long succeeded to the business of his father, who had been carrying on a general store in St. Mary's successfully for thirty-five years. Already the younger man has become involved, and although he had \$3,000 worth of stock given him. Now he assigns with heavy liabilities.

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SOME weeks ago, Wm. Wilson, furniture dealer, Owen Sound, offered his creditors 40 per cent. on their claims. This offer not being accepted, he has assigned.—Griffith Lloyd, dealer in pressed hay, at Stratford, also assigned.—It is reported that Louis Beaudoin, who kept a general store at St. Patrick, Ont., borrowed all the money he could, including some school funds, and then left beyond the reach of his creditors.—Three years ago W. R. Gladstone removed from Midland to Blackwater Junction, where he started a small store and restaurant. Not succeeding, he is offering creditors 30 per cent. cash in settlement of their claims.

IN April, 1890, Jennings & Co. left Parkdale and went to Simcoe, where they bought a bankrupt stock and opened a large dry goods store. They found strong competition at that point, and now find it necessary to assign with \$25,000 liabilities to Henry Barber & Co.—An offer of 40 per cent. cash is made by J. T. Foster, storekeeper at Dornoch, whom we noted, two weeks ago, as having assigned.—Wm. Campbell has been roving around for some time, his last move being to Tweed, where he opened a general store. He is considered shrewd, quite enough so to keep all his assets in the name of his wife. Now he assigns, and creditors need not expect a large dividend.

HIS creditors have closed up the business of John Panet, sewing machine agent, Hamilton, who assigned a couple of weeks ago.—Having done a small grocery business in St. Thomas about six years, George Hirst now finds it necessary to assign.—Six years ago Kern & Bundy bought out the general stock of R. Y. Fish, who had done a good business at Linwood. About a year ago they dissolved and Kern retired with \$800 in cash and stock valued at \$1,200, after which he opened a store in Waterloo. Now we already hear of his assignment.—W. J. Holland, jeweller, in Belleville, has been struggling along for a number of years and now finds relief in an assignment.

A FINAL meeting of the creditors of F. S. Taggart & Co., Toronto, who assigned last week, was held yesterday, when an offer of 25 per cent. cash was accepted by those represented. This dividend no doubt comes out of the sale of the business to the Duber & Hamden Watch Case Co., of Canton, Ohio. When one considers that the insolvent has been only eighteen months in business, and that his partner,

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