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Are daily receiving deliveries of Canadian Staples for Spring Trade.

**Grey and White Cottons, etc.
Cottonades, Shirting,
Flannelettes, etc.**

Stock still well assorted in

**Men's Neckwear, English Collars, Half
Hose, Gloves, Waterproofs, &c.**

Smallware Department,
including Hosiery and Ladies' Gloves, well
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**Ever-Ready, Pre-Eminent,
and Alpha Dress Stays**

**The Ever-Ready
Dress Stay Co.**

**LARGEST
Dress Stay
Manufacturers**

WINDSOR and TORONTO

Mercantile Summary.

GEO. MUTTART, who carried on a steam riding gallery at Halifax, N.S., has assigned.

THOS. J. ALLEN, grocer, St. John's, Nfld., who assigned last spring, is reported to have compromised at 40c. on the dollar.

P. I. CREVIER & Co., hotel, St. Laurent, Que., having become pressed in the building of a new hotel, have obtained an extension of a year on liabilities of \$300.

THE assignment of Samuel Jamieson, general store, Racine, is noted, with liabilities of some \$6,000. He carried on business for a number of years, beginning first at South Ely. The old story of free credit and delay in collecting accounts describes his case.

THE National Engraving Company of Montreal, a small engraving and printing office, of which D. Lapointe was sole owner, has made a voluntary assignment. Liabilities are small, between \$1,500 and \$2,000. Their career has been a short one, having only been in existence since last spring.

G. P. BROWNE, wholesale liquors, Montreal, has filed consent to assign. Mr. Browne is reported to owe direct about \$10,000, and indirect \$13,000. He started in 1891, succeeding the business of the late J. B. Cartwright, but lacked the capital necessary to bring the business to a successful issue in face of the strong opposition and dull times.

A FIRST and final dividend has been paid by F. H. Lamb, trustee in the estate of Wm. McLay (the Canada Grocery Co.), of Hamilton, who absconded in May last; the claims filed were \$3,588, and the dividend paid 15½ per cent. This case ought to afford another lesson to merchants not to grant credit too freely, especially when the recipients are comparative strangers.

MESSRS. SAMUEL ROGERS & Co., Toronto, have decided to adopt the joint stock form of organization and will consolidate their varied interests under the firm name of The Queen City Oil Company, Limited. Mr. Samuel Rogers will be president and managing director of the new company. The present company was organized by Mr. Samuel Rogers in 1878, and has since taken a high stand in business circles.

A MEETING of the creditors of Charles H. Conrad, St. Thomas, whose troubles we have already noted, was held on Wednesday, when a statement was made showing that the liabilities would reach \$3,800 and the assets about \$2,000. It was decided to leave the matter in the hands of Elijah Moore, the assignee, to make some arrangement with the creditors.

THE adjourned annual meeting of the Calgary Board of Trade was held in the city hall on Monday, 3rd inst. There was a large attendance of the business men of the city. The election of officers for the ensuing year resulted as follows: President, Mayor McBride; vice-president, Thos. Stone; secretary, I. S. G. Van Wart; treasurer, M. Morris. Council—A. E. Cross, W. R. Hull, A. Allan, H. Neilson, D. McLean, S. L. Smith and R. J. Hutchings.

LAVALLEE FRERES, jewellers, Montreal, whose affairs were noted some time ago, are now seeking an extension of thirty months, liabilities to be paid in equal monthly instalments. —The Montreal Herald Co., Montreal, who tried to obtain a settlement last spring at 25c. on the dollar, have gone into liquidation, a winding-up order having been granted at request of J. N. Greenshields. The paper is, however, being published as usual by permission of court, under management of the provisional liquidator.

J. W. RUTHERFORD, a small dealer in stoves and tinware, Embro, has assigned. He had but little capital and that is said to have been supplied by his father. —About a year after J. W. McComb opened his tailor shop in Trenton he assigned. This was in January, 1889, when he compromised at 40 per cent., some time after which he was involved in an unpleasant law suit. In July, 1894, he again assigned with liabilities of \$6,700; however, after a short time he succeeded in arranging a settlement. Since then his stock was damaged by smoke and he was paid \$700 as compensation. Now he wants to compromise at 40 per cent.

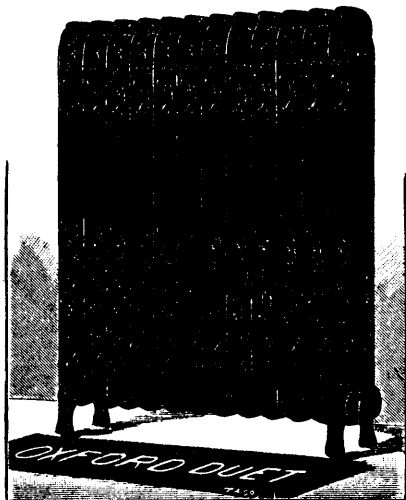
AN offer of compromise is made by S. M. Osborne, general storekeeper, Flesherton, at 40 per cent. on liabilities of \$700. He was formerly a farmer. —A meeting of the creditors of G. M. Murray, shoe dealer, Hamilton, will be held to-day. We have already noted his troubles. —An offer of 60 per cent. is made to

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