

GORDON, MACKAY & CO.**TORONTO.**

Manufacturers and Importers.

**REPRESENTED BY R. S. NORTON, WINNIPEG.**

able opinion of it exist here, owing to the improvement in England. The Liverpool correspondent of the *American Grocer*, writing under date of April 23rd, says: "In spite of the present being Easter week, we have seen quite a lively market—not caused so much by active distribution, but by dealers having regained confidence—and discovered that with diminished shipments in view, the recent range of values was altogether too low; hence all parcels of red Alaska offering at from 15s 9d to 16s 6d have been purchased, and the market is now firm at 17s, and in some cases this advance has been realized. The effect of this better feeling is sure to be felt by retailers, who, finding each week that prices were receding, declined to hold stocks, and were selling down to their last tin before replenishing, and their purchases were kept down to ridiculously small dimensions; but next week, when they find holders independent and asking for advanced figures, then we anticipate there will be somewhat of a rush, and a further advance of 6d per case may be realized."

BUSINESS CHANGES.

J. M. Dale, grocer, has opened at Port Hammond.

A. D. Campbell, general store, Sardis, has assigned.

M. E. Dodd, grocer, Victoria West, has gone out of business.

Thos. R. Jones, general store, Northfield, has assigned to H. A. Simpson.

The Diamond City Furniture Co., Nanaimo, has dissolved. John May retiring.

Munroe & Hughes, grocers, Victoria, have dissolved. George Munro continues.

Marymont & Smidt, clothing, Victoria, have dissolved. Henry Marymont continues.

Mr. Arthur Bullock has retired from the firm of J. S. Stannard & Co., dry goods, Nanaimo.

Jancy & Crossman, fruits, etc., Nanaimo, have bought the stock of Thos. R. Jones, general store, Northfield.

Russ H. McMillan representing Leaf & Co., dry goods, London, Eng., has removed from Toronto to Victoria.

The stock in trade of the estate of Allan

McLean, grocer, New Westminster, is advertised for sale by tender.

Allan McLean, grocer, Westminster, assigned to Frederic W. Holway on the 10th inst., for the benefit of his creditors.

Beaumont Boggs has taken over the agency of the Eastern Fire Insurance Co. from the late firm of Crane, McGregor & Boggs.

F. S. Findley has withdrawn from the *Tolmie Land Company*. The business will be carried on by Messrs. R. F. Tolmie and George A. Cooper.

J. E. Crane and R. A. Cunningham, under the firm style of J. E. Crane & Co., succeed Crane, McGregor & Boggs, real estate and insurance agents.

W. Wilby, who has been for 15 years in the employ of M. W. Waitt & Co., has purchased from that firm the business at Douglas street, known as the Golden Rule Bazaar.

PROVINCIAL TRADE NOTES.

Mr. Johann Wulfssohn, managing director of Wulfssohn & Bewicke, L'd, has gone to Vernon to make arrangements for opening a branch office of the firm there.

Mr. S. J. Pitts, who was formerly one of the leading wholesale grocers of Victoria, will shortly return here from England, and it is reported that he will go into active business again.

The Nanaimo correspondent of the *Victoria Times* writes: "A large number of idle miners have been started in No. 1 shaft, and it is rumored that the end of next month will see every miner now idle employed again. Some of the men have waited months in expectation, and it is to be hoped their patience will be well rewarded."

The first brew of lager beer from the Union brewery, Nanaimo, was completed last Friday, and the connoisseurs of this beverage pronounced it to be equal to any beer of the kind at present sold in that city. Preparations have been made by the company to have the beer bottled for exportation, and it is expected it will find a ready sale. At present a double force of men is employed night and day.

C. F. WALLIS,**MANTELS,****TILE FLOORING,****TILES,****GRATES,****Low Prices!****Prompt Work!****Latest Designs!****18 BROAD STREET****WORKING INJUSTICE.**

Under the law of the Province of Quebec as now it stands, the landlord's claim is preferred before all others. No matter whether the case is one of insolvency or whether the claim arises from any other circumstances, he alone of all classes of creditors is able to obtain his full satisfaction to the last cent, and, although every other creditor might be deprived of every cent that is due, the landlord comes in not only for all the rent due to date, but rent for the unexpired balance of the lease. When a creditor closes down upon his debtor, those people who have maintained his very existence may whistle for their money while the landlord may sell out his furniture or goods to satisfy the claims on a ramshackle house, not only for the amount actually due, but for two or three years ahead should his lease extend so far. To show how this works, we give the results of the winding up of the estate of P. Hudon, wholesale dry goods merchant, Montreal. This estate, which was valued at about \$75,000, pays a dividend of one cent and a half on the dollar to all creditors, except the landlord and bank. In other words, the dividend on \$66,679.43—the amount of claims already filed—came to only \$1,000.20, while other claims amounting to \$8,500 represented by creditors who failed to file their claims, yielded a dividend of \$127.50. The landlord's claim for rent to the first of May, 1892, amounted to \$437.72. The rent and taxes for the unexpired balance of the lease,—that is, up to May, 1893,—were \$340.18. Thus the landlord got out of this estate \$1,277.90 in hard cash, with the privilege of having the use of his money over a year in advance, while all the other creditors together, omitting the bank, received but \$1,127.70, although they supplied the insolvent with over \$75,000 worth of goods. The Merchants Bank was, moreover, it is said, allowed to step in and take over \$35,000 of goods to cover themselves. Is the claim of a bank also any more sacred than that of an ordinary creditor in the nature of things?

The Squamish Valley Hop-raising Company, L'd, has been incorporated with a capital of \$10,000, in shares of \$10 each. The company propose to carry on the business of raising hops. The trustees are: Duncan Bell-Irving, Charles Gordon, W. E. Green, Wm. Shannon and E. Lindsay Phillips. Vancouver will be the principal place of business.