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Linea Machine Thread, Wax Machine Thread, Shoe Thread, Saddlers' Thread, Gilling Twine, Hemp Twine, &c.

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Portland Cement, Canada Cement,
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Manufacturers of Bessemer Steel

Sofa, Chair and Bed Springs. A large Stock always on hand

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IMPORTERS OF

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#### BALL'S CORSETS,

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SAMPLE ROOMS:

28 and 40 Rossin House, TORONTO.

#### Mercantile Summary.

A CHATHAM tailoring firm, W. & L. Richardson, have failed, for we believe the third time. Once they did a leading business and were in a fair position, but in April 1884 they failed with an apparent surplus. In December, 1885, they were again in trouble. Since then they have not succeeded, their wants being too great for their means, and have finally made an assignment.

THE ability to get into business for one's self in this country, depends, to a great extent, on the possession of cash capital, influential friends in the line of trade selected, and a reputation for common honesty. The risks are very great. Such was the conclusion of the Clothing Reporter, of New York. Probably 40 per cent. of the failures now-a-days, result from the neglect, through ignorance or carelessness, to calculate the cost of doing business.

THE annual meeting of the shareholders of the Bell Telephone Company of Canada was held at the offices of the company, St. John street, Montreal, on Saturday morning last, when the annual report was submitted and the old board of directors re-elected as follows:-Messrs. Andrew Robertson, C. F. Sise, William H. Forbes, T. N. Vail, Hugh Mackay, Robert Archer, George W. Moss and Hon. J. R. Thibaudeau.

AT a meeting in Montreal last week, of leading merchants in the grain and hay trade, an association was formed to watch over the interests of the trade. L. Laramie was chosen president; Louis Rork, vice-president; Desire Parent, secretary; Ovide Meunier, assistant secretary; A. L. Hurtubuise, treasurer; and Joseph Berard, assistant treasurer. Complaint has been made as to the manner in which hay especially is packed and pressed, and it will be one of the objects of the new association to remove the ground of these.

On Tuesday, 22nd inst., the annual general meeting of the Cornwall Manufacturing Co. was held in the office of Messrs. H. & A. Allan, Montreal, when the usual reports were submitted. The financial statement showed that the loss by the Cornwall flood was only \$1,156. The following were re-elected directors:—Andrew Allan, president; Sir George Stephen, Bart., vice-president; John Turnbull, managing director; Hon. D. McInnes, Sir Donald A. Smith, Jackson Rae and W. M. Ramsay.