

SPENCERIAN PENS
WRITE WELL WEAR LONG
ONCE TRIED ALWAYS USED
 Samples sent on receipt of
 return postage—2 cents.



ESTABLISHED 1860

FOR IMPORTATION AND FROM STOCK
 WE OFFER

WHITING, Gilders' Whiting and Paris
 White
 CHINA CLAY, various grades
 CHEMICALS for Manufacturers and
 Druggists
 EPSOM SALTS in barrels and kegs
 BISULPH. OF LIME for Brewers

COPLAND & COMPANY,
 MONTREAL AND GLASGOW,

HODGSON, SUMNER & CO.
 offer to the trade special values in
 Dry Goods, Smallwares and Fancy
 Goods.

Agents for the celebrated Church Gate brand of
 Hosiery.
 347 St. Paul Street - MONTREAL
 WHOLESALE ONLY.

Baylis Mfg. Co.
 16 to 28 Nazareth Street,
 MONTREAL.

Paints . . .
 Machinery Oils,
 Axle Grease, &c.
 Varnishes, Japans
 Printing Inks
 White Lead

**British
 American
 Business
 College,
 Co., Limited,
 Toronto.**
 Confederation Life Building
 Re-opens Sept. 1st, 1897.
 Owned and directed by the
 following Toronto business
 men: FRED. WYLD Esq., E. R.
 C. CLARKSON, Esq., F.C.A., E.
 TROUT, Esq., WM. MCCABE,
 Esq., F.C.A., and S. F.
 MCKINNON, Esq. Affiliated
 with the Institute of Chartered
 Accountants. Students
 prepared for Civil service and
 assisted to positions. Send for
 free prospectus to
 D. HOSKINS, C.A. Principal.

**DOMINION
 Cotton • Mills • Company.**

Whites, Greys, Ducks, Cantons,
 Drills, Bags, Grey Sheetings,
 Bleached Sheetings, Pillows,
 Towels, Piques, Yarns, Prints,
 etc.

WHOLESALE TRADE ONLY SUPPLIED
D. MORRICE, SONS & COMPANY
 MONTREAL AND TORONTO

Mercantile Summary.

T. B. BARKER, head of the firm of T. B. Barker & Sons, wholesale druggists, and for years a clerk in the drug store of the late Sir Leonard Tilley, whom he succeeded in business, died aged 77 years, Aug. 24.

W. A. THOMPSON, Boyce Thompson and T. C. Thompson appeared before the police magistrate on the charge of defrauding the creditors of the estate of the John Eaton Company. After further evidence, the magistrate discharged all of them, on the ground that, when in the capacity of directors, they had appropriated money to the payment of creditors, they had acted within the legal powers, though if they had paid debts with goods their course would have been illegal.

THE assignee of C. B. Beardsley, Ottawa, states that owing to the unusual difference between the large amount of goods purchased after the insolvent started business, and the small amount on hand at the date of assignment, the inspectors instructed him to examine the insolvent and afterwards to take proceedings against William Beardsley for an account of the goods received by him from his son. The first proceedings resulted in an order of committal being made against the insolvent. The second was proceeded against William Beardsley as far as an examination under oath. The costs of both proceedings had to be paid out of the estate, and after payment of these and other expenses he was unable to declare any dividend. The proceeds of the assets amounted to \$691.60. The liabilities amounted to \$12,591.63. Many Toronto houses are interested.

JAMES FREEL, a boot and shoe dealer in Victoria and Vancouver, B.C., who assigned about six weeks ago, has arranged a compromise at 50 per cent. discount.—Creditors are asked for an extension of eighteen months by W. Armstrong, hardware dealer, Vernon, B.C. This will, no doubt, be granted, as his stock is estimated at \$25,000; besides this he has some real estate and book accounts. He owes \$15,000.—Stitt & Mills, general storekeepers, Slovan City, are in difficulty, and their principal creditors are investigating their affairs. Lack of harmony is said to have existed between them for some time. This, no doubt, is a factor in bringing about their embarrassed position.

EARLY in 1891 Mrs. Elizabeth Potts opened a general store at Little Current, but made no progress, and now assigns.—An assignment has also been made by Thomas Hood, Royal Hotel, Hamilton, who owes about \$20,000. Last week we noted that the bailiff was in possession of the premises on a claim of \$3,100 for rent.—Schram Bros. succeeded J. H. Clark as a grocer and baker at Parkhill about a year ago, investing \$500 in the business. Having no knowledge of trade, an assignment is quite in order.—In June, 1893, John F. Harry opened a men's furnishing store in Belleville, and at that time his assets were put down at \$1,500. Being rather fond of sport, he did not give the business that attention it deserved. Now he offers creditors 40 per cent. of their claims in cash on liabilities of about \$1,700.—After being four years in the grocery business in Hamilton, Daniel Mahoney assigns.—In the spring of 1896 Dan. McKenzie became tired of farming and bought a hotel at Wingham for \$5,000, paying on account of the purchase \$2,000, and securing the balance by a mortgage on the premises. As the result of lack of experience and extravagant management, he assigns.

COLLECTION OF ACCOUNTS A SPECIALTY.

STANDARD
MERCANTILE AGENCY
 of Toronto, Limited ...

Capital Stock \$80,000.00
 Subscribed 43,000.00
 Paid Up 12,900.00

Special Rates to Wholesale Merchants.
 Write for terms
 and references. **60 VICTORIA STREET,
 TORONTO.**

The Standard of the
 Dominion

**El Padre
 NEEDLE
 Cigars**

Sold Everywhere!

S. Davis & Sons.



Richmond
 Straight Cut
Cigarettes

15 CENTS PER PACKAGE

Cigarette Smokers who are willing to pay a little more than the price charged for the ordinary trade cigarettes, will find this brand superior to all others.

ALLEN & GINTER,
 RICHMOND, VA.