

ing of commendation for the strenuous efforts they made to pay their debts. Further with reference to D. A. Tinkiss, of the same place, we learn that when in Toronto last month—at which time he paid \$900 to one creditor—he claimed a surplus of \$2,000. Mr. C. R. Tinkiss it appears, only asked for time, until navigation opened and he could dispose of railway ties, of which he has \$4,000 worth. One Toronto firm, which had issued a writ, withdrew it, we are told, in order to give him a chance to realize and pay every one.

Mr. ROBERT A. SMITH, for many years manager at Montreal of the Montreal Ocean Steamship line, has been admitted a partner in the Company. Mr. Smith's executive ability is marked, and his long and able services to the Allan Line are readily acknowledged. Messrs. Andrew A. Allan and H. Montagu Allan, a nephew and son, respectively, of the late president of the Allan Line, have also been admitted partners in the firm.

A PECULIAR insolvency case is that of Robert Baxter, dealer in furniture &c. in Halifax. He has assigned to Mr. Geo. J. Harris, with liabilities supposed to be \$12,000 and assets perhaps \$8,000. A Halifax paper of the 3rd gives his stock at \$5,341, household goods \$405, book accounts \$2,966; but the sum of these is lessened by 20 per cent off stock, \$732 contra accounts, \$935 for bad debts and collecting. There are \$1,665 of preferential and trust claims. The deed of assignment proposes to grant a compromise at 12 months to those who will sign within three months, allow the assignee three years to close the estate; but a gathering of creditors desired immediate closing of it, and are in favor of annulling the deed if possible. Baxter is now absent from Halifax or else in hiding, so that none of his creditors have been able to get a writ served upon him; and yet the assignee acknowledged that the insolvent is in receipt of \$15 a week from the estate, having been employed by the assignee to assist in its settlement. The absence of a bankrupt law leaves creditors almost at the mercy of a dishonest debtor, for he may attach such condition to his trust deed as to prejudice their chances of a dividend. A committee, consisting of Mr. Donald Keith and Mr. William Hedley, has taken the unusual step of communicating with creditors by advertisement to get their concurrence in defeating the plan of this insolvent, whose assignee will not give a list of his debts.

THE business world of Montreal has suffered the loss of one whose name has for years been a household word. Mr. Edward Mackay died in that city on Sunday last, after an illness which was not deemed serious until the Thursday previous. The deceased gentleman had been on a visit to a relative in Colorado, and returning at the time of the railway accident near Port Huron, was delayed some ten hours at a siding where he was severely chilled. Pneumonia resulted, and in spite of all that skill could do, he succumbed, as described. Few would imagine, from his appearance, that Mr. Mackay had reached his seventy-first year. His strong frame and fresh appearance were those of a far younger man. He had, indeed, grown old gracefully, and yet had kept his heart young. There was something generous and broad in his nature, which compelled admiration quite as much as the energy and strength of purpose which characterized him as a business man. "There is what I call a merchant prince. He looks a commercial Sir Colin Campbell," was the comment of an admiring passer-by who remarked his erect carriage, his resolute yet sunny air, which were those of one who had said "Thy spirit, Independence, let me share; Lord of the lion heart and eagle eye." Edward Mackay came to Canada from Scotland about 1840, and joined his brother Joseph Mackay, in Montreal, with whom he entered into partnership in 1850 under the name of Joseph Mackay & Brother. His connection with that old and respected house continued until 1875, when he retired from the active con-

duct of its affairs. Influential, though not aiming to be prominent; esteemed for other reasons than those resting on mere wealth and business success, his later years found him in a forward place among the group of men in the metropolis of Canada who directed her greatest financial and commercial enterprises, and who have found time as well, to care for charitable and philanthropic concerns. At his burial on Tuesday the pall-bearers were Messrs. Thomas Workman, Andrew Robertson, Robert Benny, C. F. Smithers, F. W. Thomas, Hon. Mr. Justice Torrance, Hon. D. A. Smith, and Mr. John Stirling. The president, directors and many officials of the Bank of Montreal, of which Mr. Mackay was a director, attended. The executors of the will are, Mr. Donald Mackay, of Toronto, brother of deceased, Messrs. Hugh Mackay, Robt. Mackay, Frank Edgar and Robt. Benny.

NOTICE.

Creditors of R. b. Baxter, of Halifax, N. S., Insolvent, are requested not to sign his Deed of Composition before communicating with the undersigned, who are acting in the interests of certain creditors present at a meeting recently held in this city. The Assignee having refused to give a list of Baxter's debtors, we are compelled to adopt this means of communicating with them.

DONALD KEITH.
WM. HEDLEY.

Halifax, May 5, 1883.

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