

The Evening Dress Suit

For evening dress the coat for younger men, particularly, will divide honors between the peaked lapel and the shawl roll style, and will be a half inch longer in the waist. Vests will be made a trifle longer and have slightly less breadth in the opening, and the trousers will be a little wider at the knee than formerly. Nothing new particularly in the materials used. Worsteds will be the chief fabric, but Shetlands, Vicunas and Thibets are preferred by some. The vest may be made of a fancy white or a fancy black vesting. To the man whose purse can afford it three vests will give a desired change to the evening dress wardrobe: one of the same material as the coat, one of fancy white and another of fancy black. However, better consult HENRY A. TAYLOR, Draper, the Rossin Block, on matters of society dress. He watches style changes with a keen eye and is best able to advise on correctness in the cloth and in the making.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 193 Queen's Avenue, London, Ont.

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Mercantile Summary.

THE Customs Department has seven vessels under seizure down on the Nova Scotia and Cape Breton coast, for smuggling tobacco and whiskey.

CEDAR ties are being cut back of Lindsay, as well as telegraph poles and firewood. The American market for poles has been spoiled somewhat, however, by the U.S. tariff.

THE waterworks of Berlin were taken over last week by the town from a private company, the purchase price being \$102,000. Berlin town has shown an enterprising determination to own its waterworks system.

R. M. BIGGS, who started a small jewelry business in Kemptville, Ont., after learning his trade in Ottawa, has been obliged to assign.—Samuel Price, liveryman, at Carleton Place, Ont., is reported insolvent.

D. A. HUNTLEY, of Parrsboro, has entered into partnership with James Miller of St. John, under the firm name of James Miller & Co. This firm intend lumbering on a large scale in Quebec, having secured valuable timber limits on the Temiscouata Lake. They will immediately commence the erection of a large gang mill.

A YEAR or two ago, J. R. Smith, of Oxford, N.S., was a farmer, who raised what little capital he could, some \$600 or \$700, and invested it in a grocery business. It has not taken him a very long while to get to the end of his commercial string, and his assignment is now reported.—The Kemptville Lumber Manufacturing Company, of Kemptville, N.S., has assigned. The company was incorporated in 1889, with an authorized capital of \$12,000. Its affairs have been in unsettled shape since July last, when liquidation was proposed. The liabilities will probably foot up to \$25,000.

ONE of the latest combinations reported is that of the vinegar makers. A movement has been on foot for some time for the amalgamation of the various vinegar works of Ontario, and the concentration of the business at Toronto. The concern proposed is in the nature of one large monopoly, its object being to make large savings in the cost of operating. The Hamilton and Kingston firms and the Toronto firms are included. The amalgamation will, it is believed, mean the closing down of the works in Kingston and Hamilton, but we do not know of any one premises in Toronto which is big enough to produce all the vinegar hitherto done by six or eight concerns.

THE basis of some of the Yankee chewing gum is Canadian. The Bobcaygeon Independent tells of a comparatively new industry in Victoria county. "Men from the shore of Lake Ontario have been about for some time gathering this gum. They have climbers on their legs, and with a small hatchet, and a bag fastened on the arm, they climb up the trees and chop off the gum. They have shipped from here to the buyer in Brockville about 600 pounds, and it is said they get \$6 a hundredweight, delivered on the boat here."

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