Men's Dress at the Races

Gentlemen generally are waking up to the fact that fashion dictates that all forms of social events have each their distinctive garb, and whether it be indoors or out of doors there must be more than an attempt at conformity to its dictates, and this fact accounts in a great measure for the many becomingly racy garments which will be in evidence at the Woodbine during the O.J.C. meeting, commencing to-mor-row; to whatever credit and pride there is in its being so

Henry A. Taylor, draper,

The Rossin Block, Toronto, is justly entitled to a good share. He has been giving very special care to the designing of and suggesting correct garments for such important social events and has made a special point of educating men out of the incon-gruities in dress which in former seasons have been so apparent. Visitors to the races recognize the master hand in this celebrated "draperie" and, as in all race seasons, Mr T. is favoured with generous orders from out of town people. The stock of fine woolens, in most exclusive patterns, recommends itself this season, and there is a cordial welcome to inspect them

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Mercantile Summary.

In the matter of the Drummondville Foundry Co., of Drumondville, Que., referred to last week, a winding-up order has been issued, and a meeting of the shareholders and creditors is called for the 19th inst., to appoint a liquidator.

INCORPORATION is granted in Ontario to the South Essex Veneer and Basket Company, Ltd.; headquarters, Leamington; capital, \$3,000.—The corporate name of the Maple Leat Rubber Co., Limited, is changed to that of the Queen City Rubber Co., Limited.

A LUMBER shipper at Parrsboro, N.S., thinks that not less than 35,000,000 feet of deals will be shipped from that port this year. The price, it appears, is in advance of that of last year, and there seem to be good reasons for the anticipation of a fairly prosperous summer's trade.

CHARLES SCHACHTER, of Chatham, N.B., is reported as making a settlement with his Montreal creditors at 40 cents, payable in two, four, and six months, secured. He has been doing a moderate general business for several years past, and also doing a little jobbing to peddlers of his own persuasion. Liabilities are stated at about \$6.000.

A HARNESSMAKER, of St. George de la Beauce, Que., A. Methot, has compromised liabilities of \$2,500, at 50 cents cash: -Joseph Pelchat, of St. Joseph de la Beauce, has assigned. He has been doing a limited general business, and was previously a clerk. He owes about \$900. Another small failure is that of H. Frenette, blacksmith and wagonmaker, of St. Stanislas de Champlain, who has as-

A COUPLE of important Montreal wholesale firms are about putting their businesses into joint stock shape. Messrs James Coristine & Co., wholesale furs and hats, are applying for incorporation, with an authorized capital of \$300,000, and Messrs. Tooke Bros., wholesale haberdashers and shirt manufacturers, will also incorporate with a capital of \$200,000, but both concerns will be practically close corporations. The latter concern will shortly remove their factory to St. Henry, which municipality has voted them a bonus of \$35,000.

THE Gales' family, in Montreal, seem to have been simultaneously struck by commercial disaster. Gales Brothers, dealers in boots and shoes, of which firm Mrs. Thomas Gales has been of late the sole owner, have assigned on demand, and are reported to owe \$21,240, a considerable proportion of it being mortgage indebtedness. Thos. W. Gales, formerly a partner in the above firm, but of late carrying on a baking and confectionery business, with very indifferent results, has also assigned, owing about \$6,500. He was reported embarrassed in January, 1898, a demand of assignment having been then made upon him, but the matter was adjusted. John H. Gales, general trader. owing about \$7,000, has also assigned on TORONTO demand.

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