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**WM. LUNAN & SON,  
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Sold by leading Grocers in Canada, Newfoundland, the West Indies, Bermuda and South America.

THE Young Men's Christian Association, this city, are about to publish, in book form, the series of lectures on business subjects, delivered before them by prominent bankers and merchants during the present fall and winter. To any person sending us a new subscriber to the JOURNAL OF COMMERCE we will send a copy of the work, postage paid.

THE wholesale and retail crockery firm of John Edgar & Son, Toronto, and, previous to 1880, of Brantford, have assigned in trust. Their failure is certainly not owing to inattention to business, but rather to lack of capital and to their numerous outstanding accounts, many of which were old and uncollectable. Liabilities, \$16,000; assets, \$22,000.

A TILSONBURG, Ont., blacksmith, named R. W. Dutton, skeddaddled on the 25th ult., leaving behind several dissatisfied creditors. He left, however, enough chattel property to pay an execution against them with rent due and taxes, and perhaps a few dollars over. Real estate, encumbered for from \$400 to \$800 above its value, is also among his assets.

AT A recent meeting of temperance women, says the Baltimore Underwriter, an old lady got up to give her experience: "I know something of the evils of rum," she said. "I have buried three husbands, and all were hard drinkers. But I am glad to say," she continued, "that I didn't fight with them." As soon as I found they would drink, I got them to insure their lives heavily, and let them go ahead. Ah, me! each one of them died from the effects of liquor, but, thanks to a kind Providence, each death netted me a clear \$10,000."

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**HATS, CAPS,**

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**FANCY ROBES.****GENTLEMEN'S FURNISHING.**

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—SELECTED FOR—

**FALL TRADE, 1883.**

HON. A. W. OGILVIE and Mr. E. K. Greene, directors of the Exchange Bank, with Arch. Campbell, late manager of the Consolidated Bank have been legally appointed liquidators of the former. Messrs. Henry Bulmer, another director, and F. B. Mathews, have been appointed by a minority of the shareholders an advisory committee to the liquidators.

AT A meeting of the creditors of J. R. Ayer, of Sackville, already referred to—tanner and manufacturer of harrigans (leg-moccasins), held about a week ago, a statement of his affairs showed assets to the amount of \$27,000 (deducting depreciation of stock and losses from bad debts), and liabilities to the amount of \$22,000, or a surplus of \$5,000. It was decided to appoint a receiver to carry on the business until it could be finally wound up.

AS INSTANCE of the most absolute failure in any kind of book-keeping that ever came under our notice is that afforded in the case of C. C. Spragge, a boot and shoe dealer of Guelph, whose dispossession by sheriff we mentioned last week. His only record was an invoice book, at least so he tells the sheriff, and none other can be found. A cash-book he deemed as superfluous. He formerly made use of a pocket memorandum book, but finally discarded that as being of too much trouble. He is now travelling as an agent, and his wife attends to the business.

A DESPATCH from Halifax last Saturday announced the assignment of J. E. Burchell, Burchell Bros., and Burchell, Matheson & Co., commission and shipping agents of Sydney, C.B., to J. S. McLean, of Halifax. The trouble is said, to be partly attributable to the failure of Lord & Munn, this city. Burchell, Matheson & Co.'s liabilities are large, but they show assets in excess of liabilities. The others were not so good, owing to the old business of J. E. Burchell not having been com-

pletely arranged. J. E. Burchell's time has been very much occupied, it is said, with the work of the bank agency, he being the local manager of the Merchants bank of Halifax, so that he has not had time to devote to his business. Messrs. Burchell were interested to some extent in the Ontario Coal Mines at Big Glace Bay.

HENRY O'LEARY, formerly of Downeyville, Ont., opened a hotel in Lindsay about three years ago with a capital of \$300. Having become indebted to Alexander McAlpine for \$136, he gave the latter a promissory note for the amount. McAlpine transferred all his notes, etc., in security, for large advances, and the bank is now suing O'Leary for the above sum. McAlpine is away, and the former is defending on the ground of forgery, asserting that he never made such note. O'Leary claims an interest of about \$300 in lands but the incumbrances thereon may wipe it out. His hotel lease will expire before long, and the business will then be run under other management.

THE SHERIFF is in possession of the estate of the Woollen Co. of Hespeler, Ont., referred to already, which commenced operations about a year and a half ago, with a large subscribed capital, of which but comparatively little was paid up. Their outside liabilities are not large. The troubles and the suspension—for five weeks—are attributed to the action of two of the stockholders who have individually large claims, which they are pressing with a view, it is surmised, of becoming the sole proprietors, in which event they will probably make a good thing of it, making good the claims of outside creditors, but shareholders who have made advances are likely to lose everything. Trade in domestic woollens is fair, though not up to last year's. The prospects for a new manufactory hardly on its legs and, with dissension among its members, are not over encouraging.