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Cottonades, Shirting,
Flannelettes, etc.

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Hose, Gloves, Waterproofs, &c.

Smallware Department,
including Hosiery and Ladies' Gloves, well
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Wm. Parks & Son

Limited.

ST. JOHN, N. B.

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Rates on application 13 Church Street
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TORONTO, 49 Wellington St. W. WINDSOR, ONTARIO.

Mercantile Summary.

THE number of pupils enrolled at the Winni-peg public schools is 4,812. The average attendance last month was 4,065.

HAVING decided to retire from the lumber business, Messrs. Davidson & Hay, of this city, advertise the sale of their saw-mill property and limits.

THE cold-blooded murder at his own thresh-old, of Mr. J. A. Strathy, late manager of the Bank of Toronto, in Barrie, by a pistol shot at the hands of an infuriated man, has given a shock of horror to that community and to others where the deceased gentleman was known.

MESSRS. GORDON & IRONSIDES, Brandon, have just shipped their first carload of American cattle from Chicago via St John, N.B. They report that Canadian cattle on the ranches are in good shape, and so far have wintered very well. At the same time American cattle for export can be bought as low as \$3 to \$3.75 per hundred live weight, and this allows a much better margin of profit.

LA CHAMBRE DU COMMERCE, of Montreal, was reminded by one of its members the other day of the need of their studying the philosophy of legislation on Canadian gold standard, or monetary system. Mr. Marson contended that Canada's commercial relations with other countries was such that the time has really come that our country should have its gold standard. This important question is to be one of the first on the programme of the coming council of the chamber.

THE affairs of D. A. Mackenzie & Co., manu-facturers of varnish, received some atten-tion from the press a few days ago; they had been endeavoring to arrange a com-promise for a couple of weeks previous. How-ever, he assigned on Saturday, and at a meet-ing of creditors a statement was submitted, showing liabilities of \$10,146 and nominal assets of \$24,000; of this sum \$13,000 was composed of equity in real estate. The credi-tors could not see their way to accept his offer of 33 per cent.

WM. SIMPSON, a respectable builder in this city, who has had some big contracts, is now in trouble. Although it was thought that he had escaped the effects of the real estate "boom," this is now to be doubted, for he has assigned. —An assignment is also made by the Toronto Upholstering Co., Limited, with a paid capital of \$3,300, which was entirely inadequate to compete with the other dealers in this city. —Mr. E. R. C. Clarkson has been appointed liquidator for the Stereotype Plate Co., Limited. For some time this company has been closed up, partly owing to some disagreement among the shareholders.

DART & OKE, furniture dealers at Deseronto, dissolved partnership in June last, the former continuing the business. At that time he claimed \$5,000 worth of property in the United States. Now he assigns, and we find that his assets have been mortgaged. —In 1893, Thos. Arnold purchased the Columbia Hotel at St. Thomas for \$12,000, making a small payment in cash, but the venture has not been a success as he has been sued several times and now makes an assignment. —Barry & Co. moved from Toronto to Beamsville in 1893 and opened a dry goods and grocery store there. They had but little capital, with heavy expenses, and an assignment became inevitable. —John McGowan, miller, Priceville, has assigned. The estate is a bad one as he owes about \$2,000 with only \$700 nominal assets. Six years ago he succeeded his father.

THE death is announced, at the age of 70 years, of Henry J. Shaw, long a business man in Montreal. He came to this country from Longford, Ireland, about 1845.

J. F. CLARK, who has been carrying on business in a dry goods store in Seaforth for a year, has decided to close his business in town. Mr. Clark has a large business in Port Hope, which needs his whole attention.

ANDREW BOYD has been arrested in England at the instance of the Dominion Government on a charge of defrauding the customs here. A warrant is out, however, for his arrest, charged with arson and fraud.

MRS. JANE E. EVANS did not find farming a suitable occupation, and in October, 1893, after the season's crop was gathered, she opened a grocery store in Forestville. She has already assigned.

MR. HART A. MASSEY, of the Massey-Harris Manufacturing Company, died last evening in this city, after a long illness, at the age of 73 years. Mr. Massey began his Canadian career as a manufacturer at Newcastle, Ont., forty years ago, and the business has seen extraordinary development since then.

SWITZER BROS. are engaged in the retail dry goods business in Ottawa. It was only in August last that they assumed the business of their father, R. Switzer, and already they come before their creditors with an offer of 65 cents in the dollar, on time with security. Creditors do not seem to entertain the proposition good-naturedly. The liabilities are estimated at \$16,000 to \$18,000.

THERE are two assignments to notice in far Western districts this week. One of them is that of Sutter & Dunlop, dealers in clothing at Edmonton. They write that they are going to dissolve partnership, as they cannot both live out of the business. Also, that they were unable to meet maturing liabilities, and if pressed would assign. This threat has been carried out. —G. A. Hogarth, general storekeeper at Minnedosa, is in trouble. About a year ago he showed assets of \$6,654, and liabilities of \$5,938. The former item was made up of stock and book debts. It is fairly evident that he should have assigned then instead of now.

W. W. JOHNSTON, dry goods dealer, Peter-boro', has been there a good many years, and while he worked up a good trade he never made much money. Of late years he has been going behind in his payments, and now offers creditors 40 per cent. of their claims in cash. —Mrs. Leah Sibley, who keeps a small shop in Den-bigh, and Mrs. McLean, milliner, Wallaceburg, have assigned; the latter owes about \$1,500 and has nominal assets of \$1,100. Those who know the facts say that she deserves a great deal of sympathy. —In the same place an offer of 75 per cent. cash is made by Joshua McKim, dealer in dry goods. He has a large stock and finds trade dull. No doubt he will secure a compromise. —Wm. Simmons, Brace-bridge, assigns. —D. McEachern, Clifford, has assigned.

In December of last year, A. D. Taylor, gen-eral store, Amherst, N.S., was burned out. He had insurance of \$9,000, but stock is stated to have been \$13,000 to \$15,000, and he is now asking a compromise. —Mrs. J. S. Benoit, whose husband is collector of customs at Arichat, N.S., started a store business in 1893, but has not made a success of it, and has as-signed. —McKay & Erwin, shoes, Truro, N.S., are asking a compromise at the rate of 25 cents on the dollar. —G. W. Ross, confectioner, etc., Sherbrooke, N.S., who succeeded his mother in the spring of 1895, has been obliged