SPECIAL MONTREAL NEWS.

THE month of which we are writing has not been a very brisk one in the fancy goods or book trade, and, as a result, there is very little to chronicle of an interesting nature. The publishers are doing nothing at present in the matter of new publications, while in fancy goods the jobbing houses have not entirely completed their stocks as yet.

Fishing tackle however, has been a fairly active line, and H. A. Nelson & Sons report that spring prospects are fairly encouraging in this line.

The Geo. Bishop Co. matter, to which reference has been made before, has materalized in something definite at last. The matter has been dragging along for over a month, but on the 1st the company made a formal abandonment of the property for the benefit of the creditors. They had made several offers, but none of them were satisfactory, being all considered too low. How the concern will pan out none of the creditors are prepared to say, but they evidently think they can get more out of it by liquidation than by accepting the offers that were made to them

HA Nelson & Sons have made every preparation for the season, and will show an extensive assortment of fancy goods, wooden wate, etc., of all kind. Fred Nelson was down in New York last month, and states that some of the new designs shown by the manufacturers were both rich and striking in their appearance.

Hodgson, Sumner & Co, as usual, this season show an extensive assortment of fancy ornaments and jewelry of all sorts. Their list is a large one, that cannot fail to satisfy a buyer if he really wants anything.

Porter, Teskey & Co have been doing a big trade in fishing tackle and supplies of this sort. Their assortment of this class of goods is one of the largest, if not the largest in the trade. A buser cannot fail to be struck with their stock of flys, which is especially extensive this year.

Colin McArthur & Co, the wall paper manufacturers, report that they find themselves busier this spring than at the same period in any year since they have been in business

A new departure with the Reinhart Manu facturing Company this season will be the manufacture of their own mirrors for the goods which they turn out. In former seasons they have secured these from outside parties, but this year they will supply their own wants

The announcement of the failure of "The Universal" fancy goods store was a genuine surprise to the trade in Montreal this month tico. W. Clarke's establishment has been one of the features of St. James street for many years, and it is safe to assert that a big percentage of the mothers and fathers of

Montreal and the surrounding country have trodden its floors at one time or another during the holiday season. The total liabilities are about \$23,000, divided among took creditors. The largest of these are James Swail, \$2,365; Boyd & Co., \$1,164; Euard & Macdonald, \$855; Alfred Bean, \$723; Eyre & Spottiswood, London (Eng.), \$2,280; Nerlich & Co., Toronto, \$698; and the Hon. J. A. Ouimet (rent), \$2,205. At the time of writing the exact position of matters are not known, but it is generally expected that the estate will turn out all right.

The Canada Paper Co. report business quiet in paper and stationery just at present. The prospects are fair on the whole, however, and they expect that in the near future business will both broaden out and become more active.

The trade here were surprised to learn on the 28th that notices had been sent out convening a meeting of creditors of Robt. Miller, Son & Co., wholesale and manufacturing stationers. The chief circumstance which has led up to this is the death of the late Robt. Miller, and the fact that by his will obligations had been imposed on the business which were rather onerous. Accordingly it was finally decided, as above mentioned, to call a meeting of creditors. The meeting was convened in the office of Jno. McD. Haines, accountant, and about twenty creditors or so attended. A statement was submitted to the meeting showing liabilities of \$46,000 and assets of \$49,000, but as it did not include indirect habilities of about \$18,000, there is in reality a deficit instead of a surplus. Some of the largest creditors are English ones, and it was decided to consult them before taking any definite steps. The chief creditors here are Colin McArthur & Co. and David Macfarlane & Co. The meeting appointed a committee composed of Colin McArthur, David Watson and Robert Lovell to carry on the business for the next three weeks, and draw up a balance to the end of March, by which date it is anticipated some definite decision will be arrived at. Mr. Miller at his death left four daughters and a son, and it is expected that these heirs will make an offer and that it will be accepted, as it is felt that Mr. Miller, jr., can realize more on the stock and business than if it was wound up by an outsider. The trade generally hope that matters will be arranged satisfactorily, as they have nothing but sympathy for the Miller family.

FANOY GOODS FOR 1894.

HE desire for "some new thing" is as strong to-day in the human breast as it was in the days of the Athenians of old. Perhaps it is stronger, for the progress of intellect, new discoveries in science and art, and the constant demands of fashion, have intensified this desire and helped to develop more fastidious tastes. This fact is evident in the selection of fancy goods made this year by Warwick Bros. & Rutter, who, with the knowledge grown out of a long experience in that branch of their business, have sent on the road a line of samples which must prove most acceptable to the trade. "Utility combined with beauty "expresses in a word the merits of these goods, and while some of the articles are such as were purchased by our grandparents, yet they are so enriched and embellished by the latest efforts of art that they appear to be entirely different things. Others, however, are designed to satisfy the longing for "some new thing," and, judging by the nature and variety of these handsome samples, we must say that expectations will be amply realized.

Among the thousand and one beautiful articles in plush, leather, oxidized silver, nickel, brass, ivorine, opal, bisque, orgamental wood and paper, filigree, glass and feather work, together with a glittering array of mirrors of all shapes and sizes, it would be out of the question to particularize. Nor is a description necessary, as an inspection will be afforded to those interested in due course. Sufficient to say that, in our opinion, Warwick Bros. & Rutter have, as usual, secured samples of a line of fancy goods which are extremely well suited to the requirements of the Canadian market, and must command the appreci tion of all in the trade who wish to be "abreast of the age."

A VICTORIA, B. C., FAILURE.

JOHNSTON, Victoria, B. C, succeeded M. W. Waitt & Co, booksellers and stationers. His affairs became complicated last fall, and on the 1st of December, 1893, he was forced to assign. There have been several meetings of the creditors since, and at the latest one they decided to self the stock by tender. Accordingly stock was taken, a reduction made for shop worn and unsaleable goods, and the following is the statement of affairs, as a result:

ASSETS.	
Stock at commercial value	\$15,099 34
Cash in bank	386 48
Book debts available	900 00
LIABILITIES.	\$16,385 82
	\$ 9,890 23
Prov'l taxes	125 00
B. C. L. & I. agency bal	4,546 45
	14,561 28
Balance	1,824 54
	\$16,385 82
Stock takenat marked prices	\$18,477 66
Reduction for old and shop	
worn	3,378 32
	\$15,099 34

The stock does not include fixtures, show-cases, counters, etc.