



Mr. Wm C. Gibson, of St. John, N.B., is out of business.

Mr. A. W. Stevenson has been appointed curator of the estate of Mr. J. B. Williamson, Montreal, and Messrs. Lefevre & Tachereau have been appointed curators of the estate of P. E. Poulin & Co., Quebec.

The Canadian Journal of Commerce says that no other line has experienced the good results of prosperous conditions to the extent which is being enjoyed by jewelers.

Messrs. P. E. Poulin & Co., jewelers, Québec, assigned January 11, with assets of \$4,100, and liabilities of \$4,491. The principal creditors are Messrs. P. W. Ellis & Co., \$356. T. R. Ridgway, \$462; J. D. A. McCaskill, \$322, and Jas. A. Pitts, \$205. The first meeting of creditors took place on January 19. It is understood that their firm was involved to some extent in the failure of Mr. J. B. Williamson, of Montreal, in the way of accepting some of the latter's paper. Mr. P. E. Poulin was the only partner.

A very pretty wedding took place last month at Douglas Methodist Church, the contracting parties being Mr. John W. Wilson and Miss Elizabeth Stevenson (Lily) Eaves, the daughter of the late Edmund Eaves. The pastor, Rev. W. H. Emslie, was the officiating clergyman, Miss M. Minto was the bridesmaid, and Mr. John Laughton assisted the groom. The bride was given away by her brother, Mr. John L. Eaves, the well-known present head of the firm of Edmund Eaves, jobber, Temple Building, Montreal, in the presence of a large and fashionable attendance, which included Mrs. Wm. Eaves, and Mr. Wm. Eaves, jr.

Mr. J. B. Williamson, for many years engaged in the jewelry business at Montreal, as a jobber and retailer has made an abandonment of his estate, as the result of two demands made upon him. Mr. Williamson's affairs have been the subject of discussion in the trade for some time past, and it is reported that the estate has been considerably impaired by the heavy rates paid note shavers in recent financing operations. The liabilities amount to about \$30,000 the principal creditors being, Backer & Strauss, London, \$15,000; B. Van Gedder, Amsterdam, \$2,500; Schwab Bros., New York, \$1,500; A. C. McKay, Renfrew, \$5,000; J. S. Budden, Quebec, \$2,000; and the M. S. Brown Co., Montreal, \$2,100. Mr. Williamson started this business in 1870, failed in 1875, and compromised at 30 cents on the dollar. Then he gradually spread out beyond his means and of late so much of his paper has been out that his failure was felt to be only a question of time. The general impression is that Mrs. Williamson will buy in the business and run it herself, as she did once before.

Sheffield manufacturers of ivory handled table and dessert knives, carvers and steels, and certain other lines of cutlery known as garret goods, have advanced their prices ten per cent., and Canadian jobbers are following the advance.

The Canadian jewelry failures for the year just closed numbered 25, with liabilities of \$127,137, against 19 in 1898, and liabilities of \$83,977, and 28 in 1897, with liabilities of \$157,388.

The many friends of the late Thos. Allan, jeweler, Montreal, regret to learn of his death, which took place January 1. The funeral took place from deceased's late residence, 170

Manse Street, to Mount Royal Cemetery. The chief mourners included Messrs. David W. Allan, Thomas Allan, Leslie Allen and William Allen, sons of the deceased, and Messrs. John Allan and Wilson B. Allan, brothers. The funeral service was conducted by the Rev. Mr. Gordon, pastor of the First Baptist Church. The casket was covered with a number of beautiful floral tributes, including some handsome wreathes and crosses of tuberose. Among those in attendance were several members of the St. Andrew's Lodge, A. E. & A. M., of which deceased was the founder, Messrs. George Martin, Stephen White, Morris Michaels, Capt. R. C. Adams, Richard C. Dickson, Geo. Morrison, Theo. Boas, B. Marcuse, J. Withall, Dr. Fulton and Charles Stevens. Death was due to typhoid fever. Mr. Allen was at business during the week preceding Christmas, and on returning home on the Saturday evening, complained of not feeling well. The deceased was born at Dumfermline, Scotland, sixty years ago, and came out to Canada in 1849. He was apprenticed in early life to the then well-known firm of Savage & Lyman, and shortly after the completion of his apprenticeship, he went into business with Mr. Peter Wood, the firm being known as Wood & Allan. Later he started the business which he carried on at the time of his death. It is understood that the family will continue the business.

The jewelry and watches entered for consumption at the port of Montreal for the month of December, 1899 amounted to \$29,945, against \$29,383 for the corresponding month of 1898.

Mr. M. C. Ellis, of the firm of Messrs. P. W. Ellis & Co., paid his first visit to Montreal last month since the opening of the firm's new branch in this city.

Mr. Jas. A. Pitts, jobber, Montreal, accompanied by Mrs. Pitts, was a recent visitor to New York, whither he went to select goods for the spring trade.

Mr. Jas. Eastwood, of New Glasgow, N.S., was in Boston on Jan. 16, where he met Mr. A. R. Harmon, manager of the American Waltham Watch Co., in Canada. Mr. Eastwood is sanguine that the present year's trade will be a record breaker.

Mr. R. J. E. Scott, chief superintendent of the C.P.R. time service made an official trip over his territory during January.

Mr. A. A. Abbott, has been slightly under the weather, but is now enjoying his usual health.

Mr. Frank Lefebvre, for many years the popular assistant of Mr. M. Cochenthaler, Montreal, was back again at the old stand during the busy Christmas season, assisting in the rush. Mr. Lefebvre has now gone to New York.

Mr. C. S. Ellis and Mrs. Ellis were in Montreal visiting friends during January.

Mr. Jas. E. Merritt, optician, of Portland, Me., paid a visit to his relative, Mr. A. R. Harmon, a few days ago.

Mr. A. McKenzie, formerly with the American Waltham Watch Co., and more recently with Mr. Alfred Eaves, is one of the second contingent of Canadian volunteers, who have responded so nobly to the call to arms of the British Empire. Mr. McKenzie is brother to the present shipper of the American Waltham Watch Co. "Tommy" would like to go himself, but duty bids him stay by his old chief. The company needs him, and he is not the man to shirk his responsibilities.