

A SWEETER face is not often seen than looks out from the large calendar issued to their friends and patrons by Messrs. D. McCall & Co., wholesale milliners, Toronto.

The Detroit City Railway Company has just paid into the city treasury \$5,669.43, which is 1½ per cent. of \$377,916.80, the company's gross receipts for the past six months.

"CLARA BELLE" quotes a Broadway, New York, merchant as saying that the very best way for a merchant to call attention to his window is to put in a complimentary mirror. "One must be very careful, however, to secure a mirror that softens blemishes."

The Hamilton firm of Messrs. Thos. Marsden & Son, carvers and gilders, long established in that business, have assigned to Frederick H. Lamb. The liabilities are not large, being principally indeed to the landlord, their expenses being far too heavy for the amount of business done.

The Winnipeg Free Press says that since the opening of the season 657,560 bushels of wheat have been marketed at Brandon. There were shipped by the Canadian Pacific 400,000 bushels; by the Northern Pacific, 10,000 bushels; from the mills as flour, 67,000 bushels, and there is now stored in elevators, 180,000 bushels.

A PICTURE of the handsome ocean liner "Parisian," all steam on and all sail set, ornaments the neat calendar issued by the Allan Line of Royal Mail steamers. In the lithograph the days of the week and month are set in the centre of a steersman's wheel, between the spokes of which are the names of the steamers of this old and favorite line.

An accountant was sent to look into the affairs of D. J. McIntosh, general dealer at St. Justin de Newton, and for some years doing the leading business there. He had got into deep water and creditors wanted to know how he stood. Enough was found out to induce them to make a demand of assignment upon him. Liabilities are \$9,900, and he shows nominal assets in excess of this.

The Montreal firm of Lindsay, Gilmour & Co., jobbers in dry goods at wholesale, assigned on the 20th inst. Their liabilities are, direct, \$106,000, and indirect, \$112,000. They were intimately connected in business matters with McLachlan Bros. & Co., and dealt largely in bankrupt stocks. They are said to have had branches in Toronto, Kingston, Frelighsburg, Napanee, Smith's Falls, Aylmer, Sudbury, and other places, over twenty in all.

A LEADING dry goods concern at Pembroke, Ont., Robert Russell & Co., are reported in embarrassed circumstances, and to be negotiating a compromise of 50 cents on liabilities of \$32,000. Business has been much overdone in Pembroke of late, and the firm has had a considerable interest to carry, but this would hardly account for the heavy shrinkage in surplus as shown now, when compared with the figures claimed by Mr. Russell not so very long ago.

EARLY in last year E. G. Collier began the grocery business in Regina with borrowed money. A few months after this he gave a chattel mortgage. The holders of this document attached the goods about ten days ago. Then it is said he took his departure outside the limits.—E. Olson, who did a general business in Winnipeg, has assigned.—The bailiff has taken possession of the premises of Mrs. M. Bell, confectioner in the same city. She had been in business about five years.

SOME weeks ago we noted that E. M. Fralick, of Napanee, was in difficulty. Now we hear that he has assigned, and it is thought his estate will pay only about twenty per cent.—J. D. Miller was at one time associated with one Kauffman in manufacturing woollens at New Hamburg. This he gave up in 1888, and opened a small store. This store was abandoned some time ago, and now he assigns.

—Next week a meeting of the creditors of Graham Bros., general storekeepers, Norland, will be held. Last November a fire took place in their premises, and not being able to repair the loss then sustained, they have assigned.

—W. H. Minnaker, for a long time a furniture dealer in Norwood, without making any progress, has made an assignment.—A stationer named E. W. Atwood went to Petrolia from Walkerton in November, 1889. Before doing this he failed, and compromised at sixty per cent. He has assigned again.—About a year ago J. Russel started a small fruit and confectionery business at Walkerton. To-day he is in the hands of an assignee.

For some weeks it has been known in dry goods circles that the Montreal dry goods importing house of McLachlan Brothers were more or less embarrassed. On Monday last, the story was that they were going to liquidate voluntarily, and pay in full, but yesterday came the news of their assignment, and the filing of a list of their creditors, with aggregate claims, direct and indirect, of some \$700,000, viz., direct, \$177,000; indirect, \$515,000. They had accounts with four Canadian banks,

it appears, whose lines ranged from \$35,000 to \$220,000 each, so that it cannot be said they did not have "facilities" enough of this kind, nor had they any lack of credit. A number of the cotton factories and various manufacturers' agents are creditors. The estate of the late partner, J. S. McLachlan, has a claim of \$36,000 against the firm and his widow one of \$18,000, and other members of the McLachlan family put in claims for about \$35,000. We understand that the widow McLachlan desired to withdraw her means from the business, and at an inconvenient time; further, that their bankers had asked further security from them lately, in view of the large amount of paper between them and Lindsay, Gilmour & Co., a firm which deals largely in bankrupt stocks in various parts of the Dominion. The earlier career of the firm was most creditable and successful. In 1866 the two brothers, John and William, began wholesale trade with \$4,000 of their own earnings, and as much more borrowed from friends. They worked and saved, and saved and worked, and in ten years had made something like \$150,000. Later on they had trouble with the Customs, being accused of undervaluing imports. This injured them in repute and in pocket. Then Mr. John S. McLachlan died. Of recent years they have not made money so fast, although Mr. Radford is an excellent office man and Mr. McLachlan seemed anxious to do as much business as ever. Keen competition and bad debts make it harder to make fortunes in 1890 than in 1870.

THE news of the sudden death on Friday night last of John W. Young, of the wholesale grocery house of Perkins, Ince & Co., came with a shock to this community, especially to those who had seen him in his usual brisk health only the day before. There are probably few men in Toronto who will be more missed in the branch of the trade with which they were identified than John Young. And there are not many who could leave behind them a sweeter memory than his. For thirty years and more his cheerful, kindly spirit shone in his frank and handsome face, and few would have thought he was 63 years old. A pattern business man in the qualities of assiduity, promptitude, politeness, he was likewise an exemplar in the higher virtues of steadfastness and integrity. Indeed the only thing that seemed to disturb his habitual good nature was some instance of sharp practice by a competitor or dishonesty on the part of a debtor. And on such occasions his manly scorn

Leading Wholesale Trade of Toronto.

J. F. EBY.

HUGH BLAIN.

WE CONTROL

Honey Drop Corn.

Clover Leaf Salmon, (flat tins.)

Batger & Co.'s (London, Eng.)

Jams and Jellies.

Higgins' Eureka Sult.

Cunningham & DeFourier's

Potted Meats.

Heinrich's German Family Gelatine

EBY, BLAIN & CO.,

WHOLESALE GROCERS

Cor. Front and Scott Sts.

TORONTO

Leading Wholesale Trade of Toronto.

WYLD, GRASSETT & DARLING,

STAPLE AND FANCY

DRY GOODS,

IMPORTED AND CANADIAN

WOOLLENS

-:- TAILORS' TRIMMINGS, -:-

MEN'S FURNISHINGS.

Stock is Kept Attractive and Fresh all the Year Round.

Travellers and Letter Orders Receive Prompt and Careful Attention.

Leading Wholesale Trade of Toronto.

BOYD BROS. & CO'Y.

1891. SPRING 1891.

OUR TRAVELLERS ARE NOW OUT WITH

SPRING SAMPLES.

GENERAL DRY GOODS, DRESS GOODS, & C.

GENTS' GOODS, HABERDASHERY,

Small Wares and General Fancy Goods

Our stock for Spring and Summer will surpass any previous efforts. Samples on application. Letter and travellers orders will have prompt attention.

BOYD BROS. & CO.,

45 and 47 Front St. W.,
12 to 24 Bay St.

TORONTO.