

Parsons' Practical Revolving Counter Fixture.

No Lifting or
Tipping Over!

KEEPS STOCK UP.
EVERY PIECE IN SIGHT.
HOLDS 40 PIECES IN
20-INCH SPACE.

Each bolt easily removed and
replaced without disturbing the
others.

Each shelf is adjustable to the
thickness of any bolt.

"Show me that
bottom piece!"

Practical Ribbon Cabinet

Size to suit the trade.
Oak Finish.

THE ..

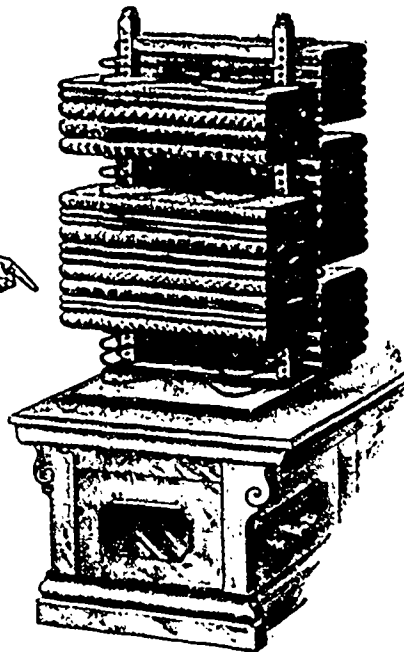
Practical Kid Glove Cabinet

Covers all necessary require-
ments. . .

We manufacture practical and indispensable articles for the Preservation
and Display of Dry Goods Merchandise.

A. N. Russell & Sons, Ilion, N.Y., U.S.A.

We sell through jobber only. For information, price lists, etc., write your jobber.



RECOGNIZED . . .

THE BEST FINISHED



Kid . . Gloves

of the day are manufactured by

Emil Pewny & Co.

GRENOBLE, FRANCE.

♦♦♦♦

This celebrated make of Kid Gloves
may be found in all the best Retail
Houses the world over.

S. GREENSHIELDS, SON & CO.

Solo Agents for Canada

lishes interviews with a number of prominent wholesale and retail firms, almost without exception in favor of the enactment of a uniform law. His expression of opinion by Canadian dry goods men in favor of national bankruptcy legislation should strengthen the hands of those who are working hard for the passage of such a law by Congress."

HOW OUR CREDIT SUFFERS NOW.

Says The Montreal Trade Bulletin: "New bankruptcy cases are transpiring every day which demonstrate the paramount importance of the Government adopting prompt legislative measures in order to remedy the many and increasing abuses arising from our loose bankruptcy laws. The longer the present system exists, the more accustomed do unscrupulous insolvents become to its lax provisions, and the more they take advantage thereof to the detriment of their creditors. A wise insolvency law should protect debtor and creditor alike, but the ones now existing in the different provinces are all framed more in the interests of debtors than creditors; so much so, in fact, that if the latter refuse to accede to the terms offered by the former they are bound to regret it, as nine times out of ten they get less than the original offer. British merchants may well refuse to open new accounts in Canada, and become anxious to close the ones they have, as long as the present objectionable laws remain upon our statute books. For instance, a firm in the Maritime Provinces failed some time ago, and when its Canadian and English creditors were notified of its suspension the biggest portion of the estate had previously been handed over to its local creditors by legal preferential deeds, and the creditors were informed that they could take about 15c. on the dollar or leave it. The result was that one of the English houses, interested to a considerable extent, not only withdrew from doing business in the Lower Provinces, but closed a good account in Montreal. Now, the in-

solveny law in the province of Quebec is probably the best in the whole Dominion, although it needs revision, but the English house referred to was no doubt under the impression that the laws regarding preferences were as bad here as in the Maritime Provinces. It will therefore be seen how this province may suffer through the objectionable nature of the laws in other provinces. It can therefore be readily understood how desirable it is to have a uniform insolvency law for the whole of Canada, and how important it is in view of increasing our trade with the Mother Country that the proposed new Act should be framed as much after the English bankruptcy laws as possible, so that while the interests of insolvents will have proper protection it will not be such an easy thing to fail in business and go on again as if nothing had happened. It has been suggested that, in framing a new insolvency bill, the Government appoint a commission, to be held in this city or at Ottawa, to consist of a prominent representative business man, along with an experienced chartered accountant from each of the provinces, so that the subject could be discussed by the various delegates in order that the best and most acceptable measure to the different provinces might be drawn up. It seems that if some such plan were adopted, along with the additional support of the Boards of Trade, the Government would find their hands considerably strengthened in bringing in a bill that would be acceptable to the whole country."

TO ARRIVE SOME TIME DURING THIS MONTH.

We are told that W. R. Brock & Co. have secured two special lines in black cashmeres (in both jet and blue-black), and a magnificent line of silk and wool tartan dress goods from a manufacturer in Germany who had the goods on order for a large New York firm and did not get the order finished before the introduction of the Dingley bill and consequently had the goods on his hands. W. R. Brock & Co. purchased the whole lot at a very great reduction.