

ilton, and Jane McKitterick, in the general store trade at Greenwood, is offering to compromise at 50 cents on the dollar. This is her husband's business which came to grief some years ago.

Losses of a more or less serious nature have compelled P. Lillico, banker at Listowel and Arthur, to wind up his business. The branch at the latter place is closed, and the Listowel branch is undergoing that process. He claims to be able to pay 100 cents on the dollar.—S. F. Weaver, a general dealer at El Dorado, has not found that place anything like what its name implies, and has assigned.—So has S. W. Bradshaw, a grocer and provision dealer, Brantford.—In making the present assignment, Mary A. Douglas, jeweller, is repeating the experience of her husband, some years ago.—The bailiff is in possession of the premises of Broad & Son, machine tool factory at Port Colborne. His claim will leave little for unsecured creditors.—N. A. Lindsay & Son, dealers in shoes at St. Catharines, have failed, owing some \$2,000.

The Nova Scotia Steel and Forge Company, of New Glasgow, has been merged into the Nova Scotia Steel and Iron Company, with a capital of \$2,000,000, divided into 10,000 ordinary shares and 10,000 preference shares, and a debenture capital of \$600,000. The company last named has been formed to extend the present business, also to take over the iron areas, railway franchises, and other franchises of the New Glasgow Iron, Coal, and Railway

Leading Wholesale Trade of Toronto.

BRYCE, McMURRICH & CO.
WHOLESALE

Dry Goods Merchants,

61 BAY ST., TORONTO,

Are Showing their

SPRING IMPORTATIONS
FOR 1890.

Prints and Sateens in all the
Choicest Styles.

Bryce, McMurrich & Co.

S. F. McKINNON & CO.

IMPORTERS OF

Millinery Goods,

Fancy Dry Goods,

Mantles, Silks, etc.

Cor. Wellington and Jordan Sts.
TORONTO.

3 Fountain Court, Aldermanbury, London, Eng

Company, and to erect blast furnaces, mine iron ore, and carry on all work necessary for the operation of the furnaces and the manufacture of iron and steel in all its branches. The provisional directors of the Nova Scotia Steel and Iron Co. are: Thomas Bayne, Halifax; John F. Stairs, Halifax; Frank Ross, Quebec; Wm. Jacks, ex-M. P., Glasgow; Jas. D. McGregor, Jas. M. Carmichael, H. S. Poole, Geo. F. McKay, Graham Fraser, Harvey Graham.

COTTON SPINNING MILLS.

At the present moment a considerable development of spinning as distinct from weaving is going on in England. Here is a list of cotton-spinning mills actually in course of erection:

	Spindles.
Beal Company	100,000
Ruby Company	70,000
Lion Company	120,000
Osborne Company.....	42,000
Richmond Company.....	66,000
Standard Company	120,000
Palmer Company	80,000
May Company	30,000
Accrington Company	45,000
Howe Bridge Company.....	76,000
North Bridge Company	70,000
Barlow & Jones	80,000
King & Sons	70,000
Ashton Bros. & Co.....	50,000

Total1,019,000

Most of these mills will be working before the

Leading Wholesale Trade of Toronto.

WYLD, GRASETT & DARLING.

Our Stock is being continually renewed with NOVELTIES, and ALL DEPARTMENTS will be efficiently maintained during the season.

TRAVELLERS' and LETTER
ORDERS receive prompt attention.

WYLD, GRASETT & DARLING,

Dry Goods & Woollen Merchants,

TORONTO.

MANCHESTER AND HUDDERSFIELD, ENG.

J. H. MACABE.

A. RANKIN.

FOSTER & MACABE,

IMPORTERS OF

English, German & American Novelties

Saxony, Gobelins, Andalusian, Pompadour, Angora, Berlin and Fingering Wools, &c. Plushes, Felts, Satins and Pongee Silks. Ladies' Underclothing, Children's Bibs, Cloaks and Robes. Ribbons. Pompons, Working Silks, Traced Goods, Baskets, and Small Wares.

INSPECTION INVITED.

8 Wellington St. W. Toronto.

close of the year, in fact some of them are almost ready for commencing operations. The increase of spindles will be about a fortieth part of the present working machinery in England.—*Pall Mall Gazette.*

—"Who is that who wants to see me?" asked a very busy merchant of his servant. "I don't know his name, but he says he was an old friend of your father's." "All right; you tell him that I am very sorry, but my father is dead."—*Boston Journal.*

An exchange notes that at a tax sale held in Emerson two years ago the town council bought in over a thousand lots, but now that the time for redeeming this property has expired, it is found that there is no legal machinery in position by which the town can secure titles to the property. A delegation from Emerson waited on the Government a few days ago and endeavored to have a clause put in the new municipal bill providing for the issue of titles to municipalities for property bought in at tax sales. The Government refused to acquiesce in the request, and the Emerson lots will have to be advertised and re-sold at a great expense to the town.

STOCKS IN MONTREAL

MONTREAL, April 23, 1890.

STOCKS.	Highest.	Lowest.	Total.	Sellers.	Buyers.	Average, 1889.
Montreal.....	227½	224½	268	225½	224½	226½
Montreal ex d.....	223½	221	105	222	220	221½
Ontario	125	118	116	122	122	135
People's	100	97	22	100	97	102
Molson's	165	158	742	165	159	164
Toronto	22½	209	3	22½	209	209
J. Cartier	100	87	.....	100	90	100
Merchants'	147	143	151	145½	143½	141½
Merchants' ex d.....	141	139½	.....	141	139½	140
Commerce	127½	126	275	127½	126½	121
Commerce ex d.....	125	12½	.....	124½	123½	124
Union	96	90	.....	96	90	90
Mon. Telegraph	96½	94½	675	96	95	91½
Rich. & Ont.....	65	63	85	64½	63½	58½
City Pass.....	205½	201½	348	205½	203½	219
Gas	211½	208½	710	211½	210½	197½
C. Pacific R. R.	76½	74½	4350	75½	75½	50½
N. W. Land.....	85	80	500	83	81	76

Leading Wholesale Trade of Toronto.

CHARLES COCKSHUTT & CO.,

IMPORTERS OF

WOOLLENS

— AND —

Clothiers' Trimmings.

57 FRONT ST. WEST,
TORONTO.

THE IMPROVED

TRIAL BALANCE BOOK,
With Recapitulation Sheet.

SCALE OF PRICES.

For 500 Names, - - - -	\$1.75 Each
" 1,000 " - - - -	2.25 "
" 1,500 " - - - -	2.75 "
" 2,000 " - - - -	3.75 "
" 3,000 " - - - -	4.50 "

PUBLISHED BY

THE BARBER & ELLIS COMPANY,

43, 45, 47 & 49 Bay Street,
TORONTO,--ONT.