

Business East. ONTARIO.

I. C. Frazer, grocer, Brockville, is away.
 Jas. Gray, grocer, Fingal, is out of business.
 S. Babcock, shoe dealer, London, has sold out.
 J. B. Caldwell, painter, Newmarket, is dead.
 Mrs. J. Stevens, confectioner, Port Hope, is dead.
 J. H. Brown, tailor, Toronto, has assigned in trust.
 Dominion Show Case Co., Toronto, have dissolved.
 Thos. Rose, hotelkeeper, Forest, has assigned in trust.
 W. J. Moore, tailor, Kingston, has assigned in trust.
 A. Abbott & Co., tins, Thorold, have assigned in trust.
 C. S. Benson, grocer, Toronto, has assigned in trust.
 John McKay, harnessmaker, Moorefield, has sold out.
 Thos. Murphy, flour and feed, Toronto, has sold out.
 Wm. Foreman, grocer, Strathroy, is out of business.
 Robt. Diprose, grocer, London, is moving to Strathroy.
 Mitchell & Co., grocers, Kincardine, have assigned in trust.
 Irwin Bros., furniture, Shelburne, have assigned in trust.
 J. A. Davidson, tailor, Campbellford, has assigned in trust.
 S. A. Graves, shoe dealer, Kingston, has assigned in trust.
 W. J. Dillon, tailor, Port Arthur, has assigned in trust.
 Alex. Morrison, grocer, Hamilton, has assigned in trust.
 Job Wildern, grocer, Tilsonburg, has sold out to J. R. Brown.
 W. W. Disher, crockery dealer, St. Thomas, was burned out.
 E. C. Phillips, shoe dealer, St. Thomas, has assigned in trust.
 W. N. Johnston, general storekeeper, Bothwell, has sold out.
 John H. Sloan, general storekeeper, Caistorville, has sold out.
 J. H. Brereton & Co., tailors, Toronto; J. H. Brereton dead.
 A. G. Ramsay, saw mill, Langford, is dead and business closed.
 John Willis, general storekeeper, Meadowvale, was burned out.
 John Ickler, Jr., blacksmith, Warton, has sold out to E. McGee.
 Wm. Petrie, hotelkeeper, Cainsville, has sold out to J. A. Gardham.
 A. Waugh, general storekeeper, Almonte, is offering to compromise.
 Stricker & Doelle, tailors, Berlin, have sold out to Peters & Hymmen.
 A. B. Culloden, general storekeeper, Lowville, has assigned in trust.
 Thos. Gurd, general storekeeper, Bothwell; style now Gurd & Emerson.
 Peter Kinney, hotelkeeper, Scotland, is giving up business on April 1st.
 Wm. Pratt, pop manufacturer, Lucan, has sold out and is about leaving.

Levy & Develin, foundry, Stayner, have dissolved; W. I. Levy continues.
 Spackman Bros., tins, etc., Exeter, have dissolved; H. Spackman continues.
 Singer Bros., general storekeepers, Whithy, have sold out to W. G. Walters.
 McElheron & McCann, auctioneers, London, have dissolved; McCann retires.
 Henry Harper, hotelkeeper, Manilla, has sold out to J. T. Hickingbotham.
 Wm. Wilson, dry goods, West Toronto Junction, has sold out to R. Armstrong.
 Hay & McPherson, blacksmiths, Delaware, have dissolved and each is now alone.
 E. S. & A. G. Bedford, shoe dealers, Chatham, have dissolved; E. S. Bedford retires.
 Hobbs, Osborn & Hobbs, wholesale hardware London, have dissolved; Osborn retires.
 H. W. Sheppard, grocer, Toronto, advertises grocery for sale and going into hardware.
 M. Cunnington, hotelkeeper, Caledon East, has sold out and is removing to Parkdale.
 Mrs. P. Fair, general storekeeper, Onondaga, is selling off by auction and giving up business.
 H. Sheppard, general storekeeper, Aurora, has sold part of his stock and moving to Peterboro.
 C. Wagner & Son, general storekeepers, Zurich, have dissolved and style now is Wagner & Act.
 McBride & Boyd, tins, London, have dissolved; McBride retires and Boyd continues alone.
 Lindenman Bros., general storekeepers, West Lorne, have dissolved; F. J. Lindenman now alone.
 Hampton, Pickering & Co., general storekeepers, Mount Forest, have dissolved; style now Hampton & Co.
 The following were burned out at Wingham:—Smith & Pethie, hardware; W. G. Collins, dry goods; C. W. & J. Henderson, dry goods; W. F. Brockenshire, photographer; John Jerome, dentist; McIndoo & Orr, tailors.

QUEBEC.

Nicole & Bastien, builders, Montreal, have dissolved.
 Trudel, Hetu & Co., agents, Montreal, have dissolved.
 Henry Kearney, grocer, Montreal, has assigned in trust.
 Louis Charpentier, dry goods, Sorel, has assigned in trust.
 C. E. Fournier, dry goods, Montreal, has assigned in trust.
 John Slade, second-hand books, Montreal, was damaged by fire.
 Geo. McBean & Co., wholesale produce, Montreal, have dissolved.
 J. W. Tester & Co., wholesale confectionery, Montreal, have dissolved.
 Joseph Geo. Yon, fancy goods dealer, Montreal, has assigned in trust.
 Alex. Wills & Co., manufacturers of coffees, etc., Montreal, have dissolved.
 J. A. Rolland & Co., manufacturers of boots and shoes, Montreal, have suspended.
 Louis Lambert, manufacturer of threshing machines, Louisville, has assigned in trust.
 Jos. Robert & Sons, lumber dealers, Montreal, have admitted Auguste Robert as partner; style same.

NOVA SCOTIA.

Angus Gillis, grocer, Sydney, is dead.
 M. M. Sullivan, Victualler, Halifax, has assigned.
 Geo. W. Woodworth, publisher, Kentville, has sold out.
 Smith & Keye, bricks and pottery, Halifax, have dissolved.
 T. P. Connolly, stationery, etc., Halifax; stock seized for rent.

NEW BRUNSWICK.

Daniel O'Reigan, hotelkeeper, Moncton, is away.
 M. Cyr, general storekeeper, Edmundston, was burned out.
 C. Harper & Co., general storekeepers, Bayfield, have sold out.

Always Take the Discount.

It is always best to take all discounts, but many who are able to avail themselves of them, do not for some reason or other. "Why," said a successful merchant one day to the writer, "there are almost a hundred and one reasons why the merchant should avail himself of discounts. He not only makes money by it, but he also makes a reputation which brings him money in more forms than one. He soon becomes known as a cash man, and is sought after not only by big houses, but by needy merchants who want money, and are willing to sacrifice some of their profit in order to make ends meet. Thus it is that he becomes a sort of a banker, and can always command more attention than others. Discounts may appear mighty small things in themselves, but in the aggregate they amount up wonderfully.

Such were the advantages of taking discounts, as briefly put by an old and successful grocer. There are many other which are not expressed above, and not the least of them is the fact that when a merchant makes a rule of taking all discounts, he is more likely to pay greater attention to his business, and he will not be tempted to go into outside matters. Besides, it has a wonderful effect upon the mind, by making it contented, and thus giving ample scope for improving and developing business. New ideas are more likely to be presented to the mind of the merchant who is not troubled by any thought of bills coming due and being unable to meet them. At the same time the merchant who discounts, knows his position and the bottom of the market; therefore he can always work to advantage.

Some may argue that, when a merchant has sufficient capital to conduct his business well, he has no need to take his discounts, but can employ his money better outside his business. This is, we think, a mistake; for the merchant who knows his business ought to employ his capital to more advantage in that line than in any other, simply for the reason that he knows the most about it. It is all well and good for sellers to say that they would give credit just as soon as they would be paid cash. Make the experiment, and then it will soon be evident that those who profess to be so desirous to extend credit will begin to give advantages for cash payments.

The merchant who can strike the best bargain is the man who is most likely to succeed, and nothing will assist him to do this more than perfect independence. This cannot be said to be arrived at until no favors are asked. For this reason alone, we are, therefore, strong advocates of all merchants taking their discounts.

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