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WM. LUNAN & SON_ SOREL, QUE.

Sold by leading Grocers in Canada, Newfound and, the West Indies, Bermuda and South America-

IT is scarcely necessary to remark that the acknowledgment published by the North American Life Assurance Company on another page is highly creditable to that enterprising young company.

What are the crockery firms about? Some two weeks ago a subscriber in Aylmer, Ontario wrote us to know if a certain crockery merchant was still carrying on business in Montreal; and this week we have a request from a subscriber in Morningdale to hand a scaled letter to "any first-class dealer in crockery," as he says, "Crockery men do not advertise."

THE STOCK in trade of Messrs McVenn & Dawson, Strathroy, Out., referred to recently, was sold the 22nd inst. to Mr. Wm. Bentley of that town for 64c, in the dollar, one-half down, and the balance at 3 and 4 months. Business in Strathroy has been favorable during the winter, and local merchants appear to be in good standing, and to have little or no apprehensions lor the immediate future.

A MERTING of the creditors of R. Heyneman & Co. last Wednesday resulted in an adjournment till next Tuesday to allow the insolvent time to make an offer for the estate. Among the larger creditors are the Union Bank, indirect some \$51,000, reduced to about less than \$45,-000; Goldstein, Isanes & Co, direct \$14,000; the Federal Bank, indirect, about \$9,000, also somewhat reduced.

Lending Wholesale Trade of Montreal.



ST. PAUL STREET.

WILLIAM NEAL, who commenced the dry goods and millinery business in St. Thomas, Out., with a small cash capital, some 14 years ago, recently assigned, owing about \$22,000, with assets in goods amounting to some \$16,000. His trouble is attributed to want of capital, buying at a disadvantage, and paying high rates of interest for renewals. Neal failed about three years ago, and afterwards compromised, it is said, at 75c. on the dollar.

THE liabilities of W. W. Jordan, dry goods dealer, St. John, N.B., whose failure was recently aunounced, foot up about \$48,000, of which \$4,280 is secured by a bill of sale. The assets in stock and book accounts are estimated at about \$25,000. Jordan ranks among the unfortunate traders, having lost heavily by the great St. John fire in 1877, from which he never recovered. It is stated, however, that latterly he has not given close attention to his business.

DAVID McMillan, grocer and provision dealer Niagara, Ont., is offering to compromise at 40c on the dollar. He was formerly a partner in the firm of John McMillan & Son, who failed some six or eight years, and compromised at a much larger figure than the present offer. David bought the estate, and has since carried on a arge general store business. The town would undoubtedly feel the stoppage of this old establishment and the creditors, who are chiefly n Toronto, will probably accept the offer, with good security.-The Ningara Steel Works have recently been purchased by Wm. Bell, of Guelph, and, judging from the result of the late testing process, will be worked to the fullest capacity the coming summer, and will probably give employment to a large stall of men.

Tun recent auction sale of the stock fixtures and book-debts of Messrs. L. Lawis & Bro. is

likely to result in some complication that the law may decide. Une item of \$600 is said to have been added up twice, and Mr. Abraham Jacobs, a wealthy money-lender of this city, who purchased the assets for the Messrs. Lewis, wants to be allowed 60c in the dollar on that amount. The valuation of other items of fixtures is also deemed as having been somewhat hastily performed, while a small uninventoried item of book-debts is a subject of uncertainty. Messrs. Lewis & Bro. have addressed a communication to an evening contemporary disclaiming the responsibility attributed to them for the recent tobacco troubles in this city. They say they have had troubles enough of their own to bear without being made scapegoats for the shortcomings of others.

MR. ADOLPHE GOLDSTEIN, sen., of Goldstein, Isaacs & Co., this city, is offering to compromise at 35c. in the dollar,-25c. cash and 10c. in time. If the litigation can be adjusted it is possible that this amended offer will be accepted, for should the estate be wound up, it would realize scarcely half that amount for the creditors. Mr. Isaacs, who retired from the firm in January, accepting a note for \$100 as his share, informs us that he has had long experience in the tobacco business in St. Paul (10 years) and elsewhere. He claims that all the goods sold by him while in the firm of Goldstein, Isaacs & Co realized a profit, and that the firm showed, at the time of the dissolution, assets consisting of stock on band of \$42,000, with liabilities of \$28,000 and some book debts. Mr. Isaacs claims the losses to be entirely owing to bad debts. Failures in the cigar and tobacco business since January have been unusual in their frequency, and certainly much greater than for some time before, the loss by one firm alone being about \$14,000, less probable dividend.