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FREE Colonist Sleeping Cars will run through to Winnipeg 11.20 p.m. train Tuesdays, and 7.50 a.m. train Wednesdays.

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Mercantile Summary.

THE first raft of logs of the season left Fredericton, N.B., last Monday, being towed down the St. John River by the tug

Growth of business, in Winnipeg, is shown by the bank clearings. These were \$4,032,000 in April 1906. in April, 1896; \$4,162,000 in April 1897, and \$6,240,000 in April this year.

A DESPATCH from Sydney, C.B., reports the assignment of McDonald, Hanaharn & Co. general merchants. Their liabilities are placed at \$15,000; nominal assets, \$21,000.

A PROFESSIONAL accountant, writing on the subject of bookkeeping to the London Grocers Gazette, states that he has known in his experience many thousands of good, honest traders to be ruined simply through omitting to keep a regular set of books, and through are ing into the error of estimating their profits, and regulating their private expenditure in conformity.

THE Merchants Cotton Co., Montreal, which is putting in a number of revolving top and cards, drawing frames, roving machinery and mules in its present mill, has placed its entire contract for the equir ment of its new mill in course of erection for fifty carding engines forty roving frames, with drawing frames and mules in the transfer of the tran mules, in the hands of the Boston agent of an English firm of manufacturers.

THE Woodstock, N.B., Board of Trade pro tests strongly against freight rates on the C P.R. One merchant, it says, paid \$160 on a car. load of goods from Galt, Ont. As it weight 12 tons, he points out that this was about almost 100 lbs. per 100 lbs. The Board has adopted a resolution to memorialize the Federal Government to see that freight rates are regulated according to mileser to mileage, by the appointment of a railway

An abandonment of her estate has been made by Dame Helen Warren, of Murray Bay, Que., doing business as H. Dupour & Co. as general merchants and dealers in spool wood. A meeting of creditors is called out May 11th. The liabilities are stated at about \$7,000. — Mr. Hypolite Dupour has been in business can also had business at Murray Bay for some years, and not very successfully, having failed before some five years ago, since which time he has made use of his wife's name.

WHEN a young man, some twenty-six year ago, W. A. McCollum opened a drug store pros-Tilsonburg and for a considerable time property pered. In January of the present year his statement showed statement showed a surplus of \$15,000. that time a loan company issued a writ against him in correct. him in connection with real estate operations, and after it obtained judgment he assigned. For some time past Mr. McCollum has locked some capital in a control in the capital in the capit some capital in operations along with bis brother in pine lands in Michigan.

THERE are only two failures to be noticed in the no Toronto this week, which is again a noted record. A comment record. A commission business was started here by S. K. Mourant in the started here b here by S. K. Moyer, in a small way, elevel years ago years ago. Afterward he moved into premises and opened a wholesale fruit store.

Although he are Although he did a good trade, he appears have been as a hard have been, as a business man, somewhat easy of going, and allowed a large accumulation debt to creen into debt to creep into his books. The result is only what would be only what would be expected under such circumstances—an accident cumstances—an assignment. He owes 119,000. It is not likely that It is not likely that the estate will be able to pay more than 40 The assets of Lauder Bros., brass founders, have been sold by a bailiff. by a bailiff.

Gendron and Reliance **BICYCLES**

Are made to meet a two-fold requirement-

TO APPEAR WELL and TO WEAR WELL

-A Strong Testimony

The only Canadian wheel to compete against the world's greatest cyclist, Jinmie Michael, was a GENDRON, winning the mile heat in the record time of 1.53 2-5, on the Island Track, Toronto The first 100-nile championship road race ever rode in Canada was won on a GENDRON at Chatham, July 3rd, 1897.

The wheel selected for the World's Championships at Glasgow, Scotland, in 1897, by the Canadian representative, was a GENDRON.

The only wheel that ever captured first, second and third prizes in an annual Dunlop 20-mile road race was the GENDRON, fitted with "Buckeye" Tires.

The only wheel to win three out of four Dunlop 20 mile road races was the GENDRON, fitted with "Buckeye" Tires, London, 1896; Winnipeg, 1896; Toronto, 1897.

The only wheel to be ridden by 25 riders out of 28 in a bicycle club race was the GENDRON. The "Ramblers" of Toronto, to-mile handicap, 1897.

The only wheel to win 50 prizes out of a possible 100 in an annual R. Q. T. 20-mile road race was the GENDRON, fitted with "Buckeye" Tires, 1897.

The only wheel to win 50 prizes out of a possible 100 in an annual R. Q. T. 20-mile road race was the GENDRON, fitted with "Buckeye" Tires.

The only wheel to win the Kingston 20-mile road race in 1897 was the GENDRON, fitted with "Buckeye" Tires.

Every track race rode in Hamilton last year was won on GENDRON wheels ridden by Barnes and Isbister.

Every track race rode in Hamilton last year was won on the GENDRON, fitted with "Buckeye" Tires.

Every other race of any importance last year was won on the GENDRON, fitted with "Buckeye" Tires.

Many other important achievements of the Gendron wheel have to be omitted for want of space

Many other important achievements of the Gendron wheel have to be omitted for want of space.

The Gendron Manufacturing Co., Limited TORONTO

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