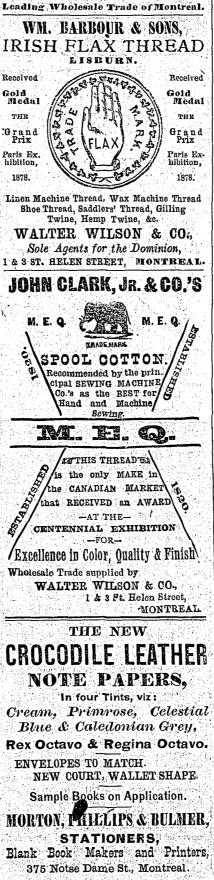
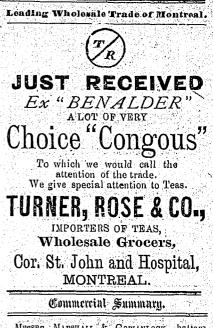
THE JOURNAL OF COMMERCE-FINANCE AND INSURANCE REVIEW.







MESSRS, MARSHALL & GOWANLOCK, hatters and furriers, London, Ont., are about to dissolve partnership. It is understood Mr. Marshall will continue the present business, and that Mr. Gowanlock will start a new business in the same line.

H. RUTHVEN, a baker in Toronto, has handed what he possessed to his creditors, consisting chiefly of a lot of accounts, from which, they may realize 20 cents in the dollar.

THE stock in trade of W. H. Davy, jeweller, Chatham, Ont., whose failure was reported in last week's JOURNAL, was sold on the 1st inst., to A. Richardson, of that place, at 36c on the dollar.

Mr. ARTHUR M. Perkins, late of the firm of H. R. Beveridge & Co., this city, having had, he thinks, sufficient experience of the dry goods trade, has returned to his former profession of accountant and assignee.

The steam barge "Manitoba," owned by a Mr. Sharp, and engaged in the wood trade, from the Hudson to Detroit, was burned to the water's edge, on the morning of the 2nd inst., about four miles below Chatham, Ont. Value, \$2,500; insured in the Caledonia for \$1,500.

The assignce in the case of J. F. Rice & Son, millers, etc., Bear River and elsewhere, N. S., is getting signatures to the deed of sottlement. It is supposed the property of the father will exceed all liabilities. "Several levies under execution have been unde before assignment." At the time of the soir's departure for the United States all the property was in the hands of J. F. Rice, the father.

"CUTTING PRICES" has broken out in the wholesale shirt trade. The cheap kinds or shirts, which cost \$5.90 to make are sold at \$5 a dozen. Women's wages have fallen over fifty per cent from what they were a year of two since, and the factories are besieged for work at this price. The losses made on the three or four cheapest class of shirts are probably added to the better and higher grades.

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