

The Evening Dress Suit

For evening dress the coat for younger men, particularly, will divide honors between the peaked lapel and the shawl roll style, and will be a half inch longer in the waist. Vests will be made a trifle longer and have slightly less breadth in the opening, and the trousers will be a little wider at the knee than formerly. Nothing new particularly in the materials used. Worsteds will be the chief fabric, but Shetlands, Vicunas and Thibets are preferred by some. The vest may be made of a fancy white or a fancy black vesting. To the man whose purse can afford it three vests will give a desired change to the evening dress wardrobe: one of the same material as the coat, one of fancy white and another of fancy black. However, better consult HENRY A. TAYLOR, Draper, the Rossin Block, on matters of society dress. He watches style changes with a keen eye and is best able to advise on correctness in the cloth and in the making.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 193 Queen's Avenue, London, Ont.

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Mercantile Summary.

A BY-LAW was voted on by the property owners of Lindsay for the granting of a loan of \$20,000 to R. Sylvester, agricultural manufacturer. The voters gave a majority in favor of the loan of nearly 500.

A BOSTON despatch of last Friday stated that it was reported to the Shoe and Leather Exchange that the affairs of the Boston Rubber Shoe Company have been absorbed by the United States Rubber Company, and that Mr. Converse, its president, will become a director in the new corporation. The purchase price is said to be \$4,123,600, in preferred stock, paying 8 per cent. dividend, and \$3,499,700 common, a total of \$8,623,300, being the amount involved.

LAST week a special meeting of shareholders of the Royal Electric Company took place in Montreal to consider the proposed issue of \$500,000 of preferred stock, and the proposal for the company to increase its holding in the Chambly Manufacturing Company from \$200,000 to \$300,000. The issue of preferred stock was not carried, and the feeling of the shareholders present was strongly against it. The increased holding in the Chambly Manufacturing Company was carried unanimously.

In the province of Quebec, recent country failures include the following: An assignment to the court has been made by Metivier & Boivin, who have been store-keeping at St. Damien for nearly a quarter of a century. They have also run a sawmill, and Mr. Metivier has besides done something on his own account as a builder and contractor. The failure is somewhat of a surprise.—T. Girard, Junior, general merchant at Napierville, is making an offer to creditors of 40 cents on the dollar, cash.—Joseph Carboneau, of Normandin, formerly a farmer, and for the last three years doing a small store trade, wants an extension of time, payments to be spread over twelve months.—Laplanche & Frere, of Lachine, were formerly boatmen, and in the spring of last year they started a grocery business, hoping to be able to get a share of the business with bargemen, etc. passing through the canal. They made a voluntary assignment a few days ago, and are now proposing a composition at 10 per cent., cash. Liabilities foot up about \$2,000.—Pierre Maltais, general dealer at Murray Bay, has been given to attempting too much for his means, and in 1892 he failed, eventually settling at 60 cents. He has been slow pay of late, being sued several times. Now he has assigned to the court.—Gauthier & Vervais, who kept a hotel at Bougie's Corners, on a favorite drive for Montrealers to the Back River, have assigned. Liabilities are some \$17,000.—Another hotel venture, started recently at Bout de L'Isle, to attract Montreal pleasure-seekers, on the Montreal Island Belt Line electric road, has not proved a success, and the proprietors, T. Kenna & Co., have assigned on demand. Mr. Kenna was long connected with the St. Lawrence Hall.

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