

DAVID A. PENDER,

(Late of Foster & Pender)

ACCOUNTANT, AUDITOR, ASSIGNEE

28 Wellington St. East, Toronto.

Just  
The  
Same

**WARMTH**

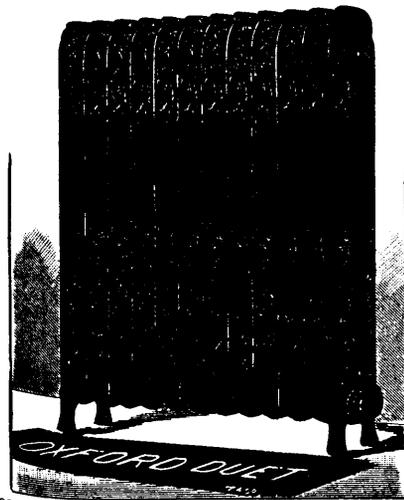
At the end of the season as at the beginning, when

**OXFORD**

Boilers

and Radiators

For Hot Water or Steam are used.



Because the firepot of the Boiler is larger at the bottom than at the top and no dirt can accumulate on its surface. They're easy to operate and very economical in the use of coal, while the Radiators are made in sizes and styles to suit all possible curves and corners of any building. They satisfy—always.

The Gurney Foundry Co., Ltd.,

TORONTO.

The Gurney-Massey Co., Ltd., Montreal

**Mercantile Summary.**

LETTERS patent of Quebec Province are issued incorporating Edmund A. King, of St. Pacome; Charles King, of Lyster, and James King, of Levis, all merchants; William S. Thomas, of Quebec, and William McNaughton, of Pabos Mills, to own and operate saw mills, and to deal in lumber and timber, and to keep store. Also to carry on asbestos and other mining. The company will be known by the name of "King Brothers," with a capital stock of \$300,000.

GEO. BARRINGTON & SON, of Montreal, a very old trunk-making concern, have become embarrassed, and are obliged to assign. The senior retired some years ago in favor of his son, who, however, was not successful, and he resumed the proprietorship several years ago, but owing to extreme competition, and an overload of real estate, has become involved to such an extent that stoppage was unavoidable. Liabilities are \$75,893, largely due on mortgage.

AT a meeting of the creditors of Thomas Doherty & Co., wholesale tea dealers, Montreal, held a few days ago, the direct liabilities were shown at \$56,000, and the indirect at a similar figure, of which about \$10,000 would probably rank against the estate. Of the direct liabilities about \$18,000 are secured by warehouse receipt, etc. The assets are stock, \$33,000; good accounts about \$6,000, and a large amount of old accounts carried forward for years, considered bad, but which have been used to make up the surpluses claimed to their bankers and others. Mr. Doherty offered 30 cents, at 3, 6 and 9 months, secured, which was not accepted. A majority of those present seemed to favor the acceptance of 35 cents cash.

THE following are all the late country failures in Quebec Province: J. A. Gagnon made a first essay in business at St. Moise last spring, and has already assigned.—E. H. Breckinridge, general dealer at Aylmer, is reported coming before his creditors, with the view of securing a compromise on liabilities of about \$2,000.—P. C. Gratton, a maker of bricks at St. Therese de Blainville, has assigned on demand of La Banque Ville Marie.—L. A. Klein has been manager of the American Asbestos Co., and also engaged in farming and cheesemaking on his own account. He is now offering a compromise.—Mrs. J. B. Magnan, whose small

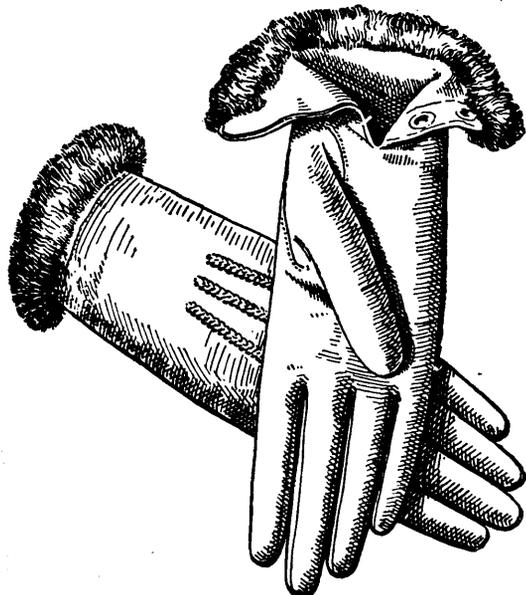
store is at Pointe aux Trembles, has assigned.—Voluntary assignments are made by L. O. Roy, a general dealer, St. Francois Riviere du Sud, who owes about \$6,000, and by Antoine H. Pare, of Lachevrotiere.

It is but a few months since J. E. Walmsley & Co., wholesale grocers, Belleville, settled with their creditors at 60 per cent. discount, on liabilities of \$20,000 payable in three instalments. The first two were met. Now they fail on the third and assign.—The livery stock of S. R. Hammond, at Hamilton, was sold a year ago by a bailiff. Afterward Lizzie M. Hammond started in the same place; she now assigns.—W. J. Sawyers, boot and shoe dealer at Shelburne, whose assignment we noted last week, is now offering his creditors 55 per cent. of their claims. This will probably be accepted.

IN April, 1895, Dalglish, Patterson & Barrett removed from Ottawa and started a woolen mill in Campbellford. They were all workers and practical men and made lots of cheap tweeds, but had little capital of their own. However, the father of the senior member of the firm gave them some assistance. About two months ago G. A. Thorpe & Co., manufacturers' agents in Toronto, failed, and as the tweed firm were creditors for about \$1,200, this, with other smaller losses, led to their assignment.—Another assignment is that of Susel Goldstick, who has been manufacturing caps in London since 1891. Last September his creditors wrote 25 per cent. off liabilities of \$7,500, but he appears to have been unable to pay the balance.

THE twenty-fourth annual general meeting of the shareholders of the Montreal Cotton Company was held at their office, in Montreal, on the 10th instant, and was numerously attended. The reports for the past year were submitted and found very satisfactory. The retiring board of directors was unanimously re-elected, namely:—Mr. A. F. Gault, Mr. C. Garth, Mr. Jac. Grenier, Mr. E. K. Greene, Hon. J. K. Ward, Mr. S. H. Ewing and Mr. R. R. Stevenson. A cordial vote of thanks was tendered to the President for the able manner in which he had conducted the affairs of the company for the past year; At a subsequent meeting of the newly elected board, Mr. A. F. Gault was re-elected president; Mr. Charles Garth, vice-president; Mr. D. F. Smith, secretary-treasurer.

Up to Date



GLOVES,  
MITTS,  
MOCCASINS.

Z. Paquet,

Quebec,  
St. Joseph St.

and Montreal,  
7 Victoria Sq.