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A NUMBER of New Brunswick capitalists are seeking incorporation as the Gibson Foundry and Machine Company to manufacture iron, brass and other metals at Gibson, N.B. The capital stock is \$20,000, and of this \$10,400 is already subscribed.

At a meeting of the directors of the Keystone Fire Insurance Company, held in St. John, N.B., on the 5th inst., Mr. Howard D. Troop was elected president; Hon. A. F. Randolph, of Fredericton, vice-president; Thomas A. Temple, managing director, and Edward L. Temple, secretary.

ONE of their staff has been sent by the Dundas firm of Bertram & Sons to superintend the erection of machinery at the new pulp mills, at Chatham, N.B. Over six car loads of machinery have been forwarded from the Canada Tool Works for the mill.

IN St. Catharines, the past year has seen more losses by fire than in any year since 1889, when the Neelon mill burned and the total loss in the city was \$131,000. The average fire loss of recent years has only been \$15,000 or \$16,000, but in 1895 there were 43 fire alarms, and the total loss by burning was \$63,151.

THE Insurance Commissioner of Michigan reports in that State 126 companies, which wrote a total of fire risks of \$289,059,338, and of inland marine risks of \$14,308,971. The fire premiums were \$4,351,167 and the losses incurred \$2,186,987, or almost exactly 50 per cent. of the premiums. The inland marine business scored premium receipts of \$167,146 and incurred losses of \$132,206.

THE annual meeting of the Acadia Fire Insurance Company was held on Monday last in Halifax. Messrs. D. Keith, Thos. Ritchie, and Hon. Robt. Boak, the retiring directors, were re-elected, and Hon. Robt. Boak re-elected president. The capital of the company is \$400,000; \$200,000 paid up. It has a rest of \$100,000, and there is \$33,000 at profit and loss account.

THE annual general meeting of the shareholders of the Montreal Cotton Company was held in their offices, in Montreal, on Tuesday last. Mr. A. F. Gault, president, was in the chair, and among those present were Messrs. J. H. R. Molson, A. M. Crombie, Chas. Garth, Selkirk Cross, Peter Lyall, S. H. Ewing, R. R. Stevenson, C. Ernest Gault, J. Y. Gilmour, Jacques Grenier, J. W. Howard, Abner Kingman, W. J. Withall, Jas. Wilson, John McDonald, J. P. Cleghorn, E. Kirk Greene. The statement for the year as presented to the meeting appeared to be regarded satisfactory. At any rate it was approved of. Directors were chosen as under for the ensuing year:—Messrs. A. F. Gault, Chas. Garth, S. H. Ewing, Jacques Grenier, E. K. Greene, Hon. J. K. Ward, and R. R. Stevenson. Mr. A. F. Gault has been re-elected president, and Mr. Chas. Garth, vice-president. Mr. D. F. Smith is secretary-treasurer.

IT is understood that the extensive Westinghouse Company, of Pittsburg, contemplate extending their works to Canada.

The Winnipeg *Free Press* says that Geo. D. Wood & Co. have taken over the retail business of H. Steep, and will conduct the same under the management of Mr. O. Golmer.

WINNIPEG Custom House reports dutiable goods imported in January, \$165,296; duty, \$54,159, an increase of \$22,000 over the previous January. Value of free goods imported was \$39,323. The value of exports for the month shows a decline, being \$83,636, as against \$123,420.

MESSRS. H. PAXTON BAIRD, Sperry L. Shea, J. Chipman Hartley, Charles A. Munroe, and Edgar W. Mair, of Woodstock, N.B., are seeking incorporation as the Baird Company, Ltd., to acquire the drug business, wholesale and retail, now carried on by H. Paxton Baird, in Woodstock, N.B., the capital of the company to be \$80,000; one-half is subscribed.

IT is five years since John Dean started hotel keeping at Milton. A short while ago he was sued for an account and judgment obtained against him. He has also had a chattel mortgage hovering over him, and now to end troubles has assigned.—A druggist at Newmarket, James Kelman, whose assignment we reported a fortnight ago, is now offering to compromise at 30 per cent. His creditors met the other day, when he submitted a statement showing his assets to be \$5,000 and liabilities \$2,000, so they are disposed to accept his offer.—D. Davidson, dry goods merchant at Woodstock, has been unable to effect a compromise with his creditors, who held a meeting to consider his case, and he has assigned.

IT appears that J. Cleghorn & Son, fruiterers, Toronto, have been granting credit too freely, without being able to make collections rapidly enough to meet their bills. And then it is said, too, some money has been lost in apples. Whatever may be the cause of their suspension, it is hoped their creditors will fare fairly well. No statement of their affairs has yet been presented, but it is estimated that the assets will be in the neighborhood of \$17,000, with liabilities nominally the same. The business is being conducted under the supervision of the assignee. A meeting of creditors will be held on the 25th.—These are dull times for builders, and David Turner, who owns a planing mill and is a builder, has found them exceedingly dull and has assigned, with about \$2,000 liabilities and nominal assets half this sum.—D. A. McKenzie & Co., varnish makers, are offering a compromise.

JEFFREY BROTHERS, hardware dealers in Stratford, are stock taking with a view of submitting a statement to their creditors. Their liabilities are estimated to be about \$10,000. In Cannington, David Lindsay has been doing business for a number of years. He offers to compromise with his creditors at 50 per cent., and says he will make an assignment if they do not accept his offer. He is a harness maker.—We note the failure of John Ward in Seaforth, who is another harness maker. We reported his failure in March, 1889, when he owed about \$4,000. In July, 1892, he was burnt out and lost a couple of thousand dollars. Since then he has been in a crippled condition and finally has assigned.—Last September, H. Proctor left Toronto and went to Drayton, where he opened a dry goods store. His success has been limited; his business didn't pan out very well and he was sued. Now he makes an assignment.—At Fergus, in 1892, G. W. Murton bought from D. F. Thompson his grocery store and invested

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