

The Leading Wholesale Trade of Toronto.

WM. B. HAMILTON,
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MANUFACTURERS & WHOLESALE DEALERS

IN

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Wholesale Clothiers,

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TORONTO.

added that he made numerous losses in the country by bad debts, by faulty goods returned on his hands, by failures to pay by men of straw who never had a business status other than he himself gave them, and by heavy interest accounts, it is not difficult to see why his estate proves such an utterly hollow affair. His direct indebtedness for goods is considerably less than \$100,000, but the indirect claims on his estate, amongst which figure ten banks, two companies of "credit foncier," and at least half-a-dozen merchants or firms with whom he had exchanged notes, add up to \$200,000. Having a genius for finance, and being a patriotic French Canadian, he delighted to advance the interests of home financial institutions, and accordingly favoured two or three of the most recently organized banks with portions of his account. One of these holds over twenty-five thousand dollars in "paper," the character or value of which could scarcely be arrived at, even with the aid of a "Reference Book." He had real property it is true, in small parcels, on a variety of streets, named, as is the wont of Montreal, after every saint in the calendar; but his assignee will have a hard time to realize in these days anything on those over the incumbrances which the various loan societies hold upon them. To shorten the story, he assigned a month or two ago, owing \$295,000, not without eloquent protestation and abundant tears. His creditors met on the 14th September and ordered an examination of his affairs and himself, by a lawyer. This revealed some curious manipulation of figures in his books. He made out a profit of \$6,000 one year which was purely fanciful, and *pour dorer la pilule* (as Mr. Anger's beautiful language would say) still farther, he, or his bookkeeper, made out a surplus on paper year by year as need arose. In March, 1873, a statement of his affairs, which made up in plausibility what it lacked in truth, was made to a

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Our fine lines are now made as follows:—Men's in two widths, B. & C. sizes and half do.; Boys' in two widths, B & C sizes and half do.; Ladies' in seven widths, AA, A, A½, B B½, C & C½ sizes and half do. Straights and Rights and Lefts; Misses' in two widths, B & C sizes and half do.; Childrens in two widths, B & C sizes and half do. Rights and Lefts and Straights. Each boot is stamped on bottom and lining with our name, width and size. AA, very narrow; A, narrow; A½ slight medium B, medium B½, Full medium C, wide, C½ very wide.

J. D. KING.

CHAS. BROWN.

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PUBLIC ACCOUNTANTS,
WESTERN CHAMBERS,
22 St. John Street, Montreal.

EDWARD EVANS,

Official Assignee.

Correspondence invited.

mercantile agency. In it he declared his business capital to be \$27,359.78, and his total surplus \$85,000, the remaining assets being real estate and vessel property. These figures were utterly untrue. He was never worth quarter the sum, we believe, and it would be worth while to try what punishment such falsehood can be made to bear. Opinions are divided as to whether the insolvent has money laid by, or whether he is in reality worthless. The former would not surprise any one who knows him, and his books will hardly inform one on the point; still the fact that a creditor whom he had persuaded to endorse for him a compromise at 25 per cent., backed out upon examination of the estate, and substituted 20 per cent., does not look as if there was much to pay with, or much in reserve to bribe with. We are told that some firms, and even banks, will compromise with this unsafe man and let him go on again to delude other people. We need hardly repeat our opinion that this is folly. The whole case affords a striking instance, on the other hand, of what mendacious cheek can accomplish in the direction of puffing up a man's credit and operations; and on the other, of the danger to banks and to merchants in fostering so rank a weed as accommodation paper.

—Nelson A. Cliff, Esq., of Fredericton, has been elected President of the Maritime Mutual Fire Insurance Co., in the place of Thomas Parks, Esq., deceased. Dr. James Christie was elected Vice-President.

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Black Broads & Doeskins,
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