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In use the past four winters with perfect success. The undersigned are now prepared to receive and execute orders, or furnish drawings and specifications to any Railway Company desiring to build for themselves, as may be arranged. Send for circular.

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Agents for Canada,
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LEATHER BELTING,
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ASTRAL OIL

(For use in Coal Oil Lamps), is put up in
Barrel, Half Barrels and Cases.
Guaranteed in every respect as represented.

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OFFICE: 1782 NOTRE DAME ST., MONTREAL,
and 68 ST. PETER STREET, QUEBEC.

THE Life Association of Scotland distributed \$215,000 in cash bonuses to the older class of A policyholders for the current year. The shareholders received the usual 15 per cent. dividend. —The Bank of Scotland began redeeming the coupons of the Huron and Erie Loan and Savings Co., of London, Ont., on Saturday last.

C. W. KNAPP, of Sackville, N.B., recently referred to, has assigned to Mrs. J. W. Knapp, his mother. He gives his liabilities at \$15,000 to \$16,000, and of this he says his mother is a creditor for \$14,000! His assets consist of goods valued by himself at \$1,700 and about \$1,000 in book debts. There is no probability of his continuing the business, and the mother has placed another person in charge. Knapp says he can give no account of how his means have gone; an impression prevails that he may be shortly in a similar way himself.

THE British papers give the following rate of debt per head of population: United Kingdom, \$107; New Zealand, \$292; Queensland, \$264.50; South Australia, \$212; Victoria, \$122; New South Wales, \$114.50; Cape of Good Hope, \$61; Canada, \$36. We are not so badly off, it appears, as others of the great family.

DAVID MOORE, who owns the water power in Walkerton, Ont., and whose grist mill was destroyed by fire last winter, made an assignment on the 10th inst. for benefit of his creditors. Mr. Moore was a member of the Walkerton Lumbering Co. This Company assessed him lately for \$6,200 which they wanted immediately, and, as he was unable to pay as promptly as required, he had to go to the wall. It is impossible as yet to ascertain the exact amount of his liabilities and assets. The latter are probably about \$30,000, and liabilities doubtless will be something in excess.

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AND
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1884.



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Selected for Fall Trade, 1884.

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WOODROW'S HATS.

WAREHOUSE:

517 to 525 ST. PAUL STREET, MONTREAL.

P. A. BOURGET, hardware and grocery merchant at St. Joseph de Levis, is endeavoring to compromise through Mr. H. A. Bedard at 35 cents in the dollar secured. Liabilities small. —Mr. Nil Genest, dry goods merchant of St. Joseph st., Quebec, has closed his place of business. His creditors are four or five in number, all Quebec firms; there is no probability of a compromise; assets about \$5,000.

"TURGEON & Co." (composed of Ed. Turgeon) retail dry goods dealer, this city, is again in difficulties. In the summer of 1883—before removing to St. Lawrence Main street—he effected a compromise at 60 per cent, payable in 4, 8 and 12 months, and expended about half his margin in fitting up. The business is being continued under the supervision of a creditors' trustee, pending stock-taking. The liabilities will probably reach \$12,000 to \$15,000.

A CORRESPONDENT, writing from Winnipeg, says the recent troubles of Messrs. Drake, Burrows & Rutherford, lumber manufacturers and general dealers, are due to their not being able to get their stock of logs cut up during the past season.—The liabilities of Sword & Moore, Brandon, Man., are about \$4,700; the assets nominally about \$1,500.

MR. JOHN OLDFIELD, senior member of the Milton Machine Co., Yarmouth, N.S., arrived in that town about two years ago as manager of the Cotton Duck factory then in course of erection. He has been in receipt of a good salary, which, however, was evidently insufficient for his mode of living. He shortly afterwards started the Milton Machine Co. in connection with a young relative of the same name, but, except some machines for the Duck Factory, they accomplished very little. The assignment is not preferential and contains no clause

of release by creditors, but there is one by which creditors agree not to arrest him for their claims for two years. Mr. Oldfield hopes to pay in full in time. The liabilities are \$5,000; assets nominally \$3,600.

THE Dominion Commercial Travellers' Association convened at head-quarters this city on the 1st inst. and elected the following gentlemen as officers for the new year: President—Mr. George Boulter, of Silverman, Boulter & Co. (by acclamation). Vice-president—Mr. R. B. Hutchison, of Mills & Hutchison (by acclamation). Treasurer—Mr. Alexander Gowdey (by acclamation). Directors (five to be elected)—Messrs. J. W. Pollock, John T. Hagar, G. Piche, Thomas Harries, C. E. A. Patterson, J. Croil, Wm. Percival, A. C. Beach, D. Murray, Jno. Taylor, Edward Coote, C. K. Adams and Frank Newman. Mr. Geo. Sumner, the popular retiring president, was pressed to accept a third term, but declined. The annual meeting is to be held December 13th, and the annual dinner on December 23rd.

THE final meeting of the North-West Canada Company, Limited, which was absorbed by the North-West Land Company, Limited, was held last Tuesday. The following is the report of the liquidator:—"The outlay of the Company in Canada was stated in last account as £5,202 11s. 10d., of which £3,000 was recovered previous to liquidation, and the liquidator has since recovered £1,445 17s. 10d. The balance has been found not to be recoverable from the Canada North-West Land Company, Limited, in terms of agreement with that company. By the abstract of accounts presented it was seen that a final dividend of 6d. per share is divisible, which, with the two previous dividends, makes a total profit to the shareholders of 17s. per share, or 28½ per cent. on the paid capital."