

—We are pleased to see that in the appointment of the official assignees under the Insolvent Act of 1875, most of the old and reliable persons have been retained. The new Act, of which we gave an extended review in February last, comes into force on the 1st of September. Among its salient features a few may be particularized to refresh the recollection of our readers. The power of making voluntary assignments is withdrawn; an insolvent before he can obtain a discharge must pay 33½ per cent. of his liabilities; and the law directs that the writs of attachment be issued to the assignee instead of the sheriff, as provided by the Act of 1869. A new clause is added to those defining the grounds on which a debtor shall be deemed an insolvent, and it regards the fact of a debtor calling a meeting of his creditors for the purpose of compounding with them, or the exhibiting of a statement showing inability to meet liabilities, as proof of bankruptcy.

The Insolvent Act of 1875; including full notes to each section, tariff of costs, index, and list of cases. By Hugh MacMahon, Esq. Toronto: Willing & Williamson, 1875. Price, \$3.00.

We have received a copy of this publication, and as the subject of which it treats is one that will at all times bear examination, it is our intention to refer to the work fully in a future issue.

FIRE RECORD.—Dundas, August 17.—The stables and contents belonging to Mr. Collins' Hotel, of this place, were completely destroyed by fire. Loss, \$800; no insurance.

Gilford, Aug. 21.—Flansburgh's Commercial Hotel was burned down last night, together with the stables, sheds and all the outbuildings. The fire originated in the stable. Part of the furniture in the house was saved. The buildings were insured for \$1,200, but there was nothing on the contents.

Halifax, Aug. 18.—A dwelling at Willow Park was burned yesterday and a large portion of its contents destroyed. The loss is probably fully covered by insurance. There was \$4000 on the house in the "Guardian" and \$1000 in the "Lancashire" offices; and \$1,500 on the furniture in the latter.

Montreal, Aug. 23.—A dry goods store on St. Joseph street was totally destroyed. Loss \$11,000; insurance \$10,000 divided as follows: Montreal, \$4,000; Lancashire, \$2,500; Commercial Union, \$3,500. The adjoining store occupied by Mr. Desjardin was damaged to the extent of \$2000. He is insured for \$6,000 on the stock \$1000 of which is in the Commercial Union.

Arkona, Aug. 21.—The barns and stables of Mr. Joseph Cornell with about eleven tons of hay, and all this season's crop of fall wheat and barley and several agricultural implements were destroyed by fire. Loss about \$2,000 insurance \$1,110.

Kingston, Aug. 20.—The barn and shed of Mr. Mathew Reid, on the Perth Road, in the Township of Kingston, full of hay and grain, was totally consumed. There was no insurance on the property.

Barrie, Aug. 21.—The cooper shop of J. V. Williams was destroyed by fire. The loss is light and the building was insured for \$500. The carriage factory and blacksmith shop of G. Somers which adjoined the above premises were also consumed: Loss \$600, insured for \$800.

St. Catharines, Aug. 20.—A stable containing two horses was consumed to day. Loss \$500.

STATEMENT OF BANKS Acting under Charter for the Month ending July 31st, 1875, according to Returns furnished by the Banks to the Auditor of Public Accounts.

NAME OF BANK.	CAPITAL.				LIABILITIES.									
	Capital Authorized.	Capital Subscribed.	Capital Paid Up.	Notes in Circulation.	Dom. Govt. deposits payable on demand.	D. Govt. deposits payable after notice on a fixed day.	Prov. Govt. deposits payable on demand.	P. Govt. deposits payable after notice on a fixed day.	Other Deposits Payable on Demand.	Other deposits payable after notice on a fixed day.	Due to other Banks in Canada.	Due to Agencies of Bk. or to other Bk. or Agencies in or out of Canada.	Liabilities not included under foregoing heads.	Total Liabilities.
ONTARIO.														
Bank of Toronto	\$2,000,000	2,000,000	2,000,000	755,030	61,935 85	180,000 00	369 86	50,000 00	1,268,779 31	850,562 48	91,271 60	170,559 33	2,004 00	\$3,431,412 43
Bank of Hamilton	1,000,000	589,960	589,960	266,567	33,333 33	30,000 00		30,000 00	404,344 43	150,284 08	17,300 95	28,424 42		935,259 79
Can. Bank of Commerce	6,000,000	6,000,000	6,000,000	1,659,931	129,213 70	439,888 89		103,174 38	3,666,579 98	3,153,626 90	86,818 90	26,354 90		9,895,480 76
Dominion Bank	1,000,000	970 250	970 250	575,799					942,891 64	738,922 95	14,840 83	20,354 90		2,122,013 90
Niagara District Bank	1,000,000													
Imperial Bank of Canada	1,000,000	900,000	560,230	326,034	5,313 40	50,000 00		25,000 00	424,349 31	240,361 79	8,608 02	70,124 09		1,149,790 61
Ontario Bank	3,000,000	2,048,685	1,979,928	819,741	611,302 77	206,666 67	9,443 25	430,000 00	1,701,030 55	1,100,999 16	53,562 15	13,439 61		4,424,600 45
Royal Canadian Bank	2,000,000	1,979,928	1,979,928	819,741	611,302 77	206,666 67	9,443 25	430,000 00	1,701,030 55	1,100,999 16	53,562 15	13,439 61		4,424,600 45
St. Lawrence Bank	2,000,000	840,100	627,993	301,274	51,130 14	196,333 33	29,263 69	400,174 31	805,450 58	779,897 58	25,443 51	129,114 32		3,302,501 74
Federal Bank	1,000,000	800,000	629,404	284,425	24,380 97	25,000 00	85,000 00	180,000 00	103,753 22	159,959 99	16,260 30	129,114 32		3,302,501 74
Bank of Ottawa	1,000,000	534,280	268,700	116,367	19,927 49			180,000 00	399,728 94	179,196 49	18,546 27			1,021,276 87
QUEBEC.														
Bank of Montreal	12,000,000	11,668,100	11,668,100	3,404,520	1,385,614 01	1,500,000 00	115,521 10	2,290,772 72	5,865,804 91	4,040,517 17	550,936 68	120,192 61		19,271,878 60
Bank of N. A.	4,866,666	4,866,666	4,866,666	1,400,749	32,416 00	1,400,000 00	7,323 00	799 00	1,157,534 00	5,117,961 00	18,939 00	144,909 00		7,880,630 00
Bank du Peuple	1,000,000	1,000,000	1,000,000	248,792	81,414 59	125,000 00	7,323 00	799 00	1,157,534 00	5,117,961 00	18,939 00	144,909 00		7,880,630 00
Bank Nationale	2,000,000	2,000,000	2,000,000	734,511	95,011 44	250,000 00		100,000 00	422,176 94	449,311 38	4,536 98			1,335,270 01
Bank Jacques-Cartier	2,000,000	1,938,380	1,938,380	210,560	11,544 70	250,000 00	707,396 10	100,000 00	439,999 14	994,482 25	31,932 86	2,624 28		2,753,522 38
Bank de St. Marie	1,000,000	1,000,000	1,000,000	144,790	11,239 73	150,000 00	707,396 10	100,000 00	439,999 14	994,482 25	31,932 86	2,624 28		2,753,522 38
Bank de St. Jean	1,000,000	1,000,000	1,000,000	77,018	21,609 20	150,000 00	707,396 10	100,000 00	439,999 14	994,482 25	31,932 86	2,624 28		2,753,522 38
Bank de St. Hyacinthe	1,000,000	1,000,000	1,000,000	88,240	9,493 48	125,000 00			312,520 19	398,999 43	649 64			604,866 77
Bank de St. Roch	1,000,000	1,000,000	1,000,000	88,240	9,493 48	125,000 00			312,520 19	398,999 43	649 64			604,866 77
La Banque d'Hocheville	1,000,000	501,800	187,450	77,018	21,609 20	150,000 00			312,520 19	398,999 43	649 64			604,866 77
City Bank	1,000,000	795,000	522,550	199,554	25,900 68	25,000 00			130,768 09	142,421 90	121,119 32			383,423 47
Eastern Townships Bank	1,000,000	1,000,000	1,000,000	323,997	8,335 37	25,000 00			110,608 28	110,608 28	26,781 58			383,423 47
Exchange Bank of Canada	1,000,000	1,000,000	1,000,000	497,076	55,304 40	105,000 00	203,333 33	210,000 00	1,270,048 95	998,240 34	27,399 67	1,534 28		2,608,111 70
Molson's Bank	1,000,000	1,000,000	1,000,000	333,667	4,300 00	30,000 00	1,744 68	255,000 00	338,925 36	378,593 24	27,399 67	1,534 28		2,608,111 70
Mechanics' Bank	2,000,000	1,993,765	1,993,765	856,413	183,522 77	150,000 00			439,432 16	104,207 00	3,879 02	125,184 45		1,020,399 63
Mechanics' Bank	2,000,000	1,993,765	1,993,765	856,413	183,522 77	150,000 00			439,432 16	104,207 00	3,879 02	125,184 45		1,020,399 63
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