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profit, and it is mentioned that a sale of 60,000 barrels of Canadian refined has just been made to a New York firm for exportation to Europe. There are however such large surplus stocks on hand that some little time must clapse beore any material change is felt.

- Robert Mitchell, bookkeeper in the firm of McKinnon, Proctor & McCall, wholesale dealersy Front street, Toronto, has absconded, taking one thousand dollars of the firm's money. He is supposed to be in Port Huron, Michigan, The embezzlement by J. M. Lawrence, bookkeeper in Thos. May & Co's branch establishment on Wellington street, of a thousand dollars, is also reported; he is now in Milwaukee.

— It is rumoured, though great precautions have been taken to keep it as quiet as possible, that in the case of Converse vs Dun, Wiman & Co., a compromise has been arrived at, according to the terms of which Messrs. Dun, Wiman & Co., agree to pay all the costs of the case, which must be something considerable, upon the suits's being discontinued. It will be remembered that this was a suit instituted to recover some \$12,000, which it was alleged had been lost through the carelessness of the Agency in reporting a concern at New Orleans "good" while in reality they were at the time in anything but sound condition.

-The following swindle is reported from London, England: A middle aged man, dressed in black, and wearing a felt hat, walked leisurely into a shop, and asked that six or eight pairs of ladies' boots might be sent to a particular address, which happened to be known to the tradesman. The tradesman sent his errand boy, who on his arriving at the door was met by the man, who took the boots, and told the boy to run and get a shilling's worth of stamps while the ladies were trying them on. As soon as the boy's back was turned the man



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dressed in black walked leisurely away in another direction. He had given the boy a sovereign to get a shilling's worth of stamps, and the coin, on examination at the Post. Oflice, was found to be a bad one.

-The Equitable Life of New York is at length reaping the reward of its duplicity in the manner of obtaining business in this country. People in Canada interested in life insurance have not forgotten the ostentatious letter published by the Company five years ago in a city paper (quoted in our issue of March 24), a printed copy of which agents were accustomed to carry about pasted into their pocket books, and which the company entirely repudiated at the late convention in Ottawa, proving to the world that they had meantime been doing business in Canada under false pretenses. And now the examining physician of the company in Montreal admits that he has performed but one examination within the last four months.

" The mills of the gods grind slowly, But they grind exceeding small."

- Fifteen cart loads of brokers' account books are to be examined in the hope that they may show what became of Daniel Drew's lost millions. The counsel for the assignce in bankruptcy, says that in addition to the brokers who are to be questioned and cross-questioned, it will be necessary to employ skilful accountants to overhaul the five cart loads of account books of Robinson, Chase & Co., who transacted business for Mr. Drew to the extent of millions of dollars. After the accounts of Robinson, Chase & Co. have been investigated, it will be necessary to examine two carts louds of books of the Manhattan Bank, three cart loads of books of Kenyon, Cox & Co., and about five cart loads of books belonging to Boyd, Vincent & Co., Johnson, Chase & Co., Whitney & Nelson, and Dickenson & Co., and perhaps the private accounts of Uncle Daniel's son William.

Leading Wholesalo Trade of Montreal Spring Trade, 1876.

OGILVY & CO...

IMPORTERS OF

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CORNER OF

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MONTREAL.

-The day after the polling on the by-laws last week in Toronto, the Telegram, suspecting that some fraud had been going on as regards the votes on the proposed loan of \$25,000 to Messrs. Hamilton & Son, searched the poli books, and published a list of the names or those voting in two divisions in which the vote was almost unanimous for the by-law. Inquiries proved that some who had actually voted against the loan had been recorded as in favor of it; that nearly a hundred who didn't vote at all were recorded as casting their votes "yes," and the votes of many who were absent and some that who were dead were also recorded. The whole thing is so outrageous that it is expected the guilty Returning Officers will be proceeded against.

- The failure of Baillie, Warnock & Co., has been largely the result of an absence of even ordinary care and research in the purchase of the business. It seems almost impossible that \$70,000 of the debts purchased along with the other assets of the business should become bad a few months after the purchase, but such is the case, and proves that no adequate examintion into the value of the assets could have been made. The stock was bought in the same loose manner, as stock-taking by the Assignee shows, and the new capital put in the business was thus virtually thrown away. The estate shows a little more than six shillings to the pound. Mr. Baillie sailed last week to endeavour toeffect a compromise at the rate of five shillings.

— The failures of a large shipbuilding house and of a cotton spinning establishment are the latest indications from England of the depression in trade there. Two important collicries in South Wales are said to have stopped work. The three important interests—shipbuilding, cotton and coal—are thus represented in one day's financial disasters. A later despatch from Liverpool announces the suspension of Messrs.