

## Leading Wholesale Trade of Montreal

**RUBBER STAMPS.**

Orders taken for all kinds of Rubber Stamps.  
**HAND STAMPS,**  
**DATING STAMPS,**  
**LINEN MARKERS,**  
**Pocket Pencil Stamps,**  
**Pocket Stamps for Cards,**  
**Autograph Stamps.**  
 Call and see the specimens.  
**MORTON, PHILLIPS & BULMER,**  
 (Successors to Robt. Graham, Estab. 1827.)  
**STATIONERS,**  
**ACCOUNT BOOK**  
**MANUFACTURERS**  
**AND PRINTERS,**  
 375 NOTRE DAME STREET, MONTREAL.

TELEPHONE CONNECTIONS.

tom is a fairly good one we cannot advise him to undertake the change suggested.

The Town Council of Chatham, Ont., is likely to grant powers to a company to construct a street railway in that town.

Home grown lettuces, rhubarb and young onions made their first appearance in the Chatham, Ont., market on Saturday last.

THOMAS ROY, jun., trader, St. Johns, Que. fails under liabilities amounting to over \$4,000, and having no available assets of any description.

JOHN HOWIE, tinsmith, of St. Johns, Que., has sold his store and dwelling to J. A. Lomme of same place, who will transfer his general store business to the new premises about the 1st of April. Howie continues business, removing to another part of the town.

GREGAN & MCINTOSH, young men who began store keeping about four years ago in Vankleek Hill, Ont., have been in town the last few days, trying to effect a compromise with their creditors at 65 cents in the dollar. Finding business dull in Vankleek Hill they moved to Alfred P. O., in 1876, but returned after a brief sojourn. They seemed to have worked into a fair trade, and an examination made last fall by one of their chief creditors showed a surplus of \$1,500. Their present liabilities are about \$2,500. They were supposed to have means of their own at starting, but it is now ascertained that they each borrowed \$500, and with this claim upon the estate in case of insolvency creditors will probably accept their offer.

AIMÉ BELIVEAU, proprietor of the Canada Hotel, is again in trouble. About 18 months ago he failed, and compromised at ten cents in the dollar, payable in 12 months. His liabilities at that time were \$28,250; assets nominally \$23,200, mostly unavailable, consisting of overdue board bills, \$6,000, and similar accounts. The furniture was under seizure by the sheriff when the writ issued. The hotel business in Montreal has not proved very profitable to the proprietors of late years, but there are two or three establishments in the city now making money, doubtless owing to good management.

The recent detention by United States customs officials of wool shipped from this city for Boston, on the ground of false classification, and the subsequent vindication of the correctness of the invoice by the unanimous vote of five examiners, three of whom were appointed by the

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**JOHN McARTHUR & SON,**

Importers of and Dealers in

**White Lead & Colors,**

DRY AND GROUND IN OIL.

Varnishes, Oils, Window Glass, Star, Diamond Star and Double Diamond Star Brands English 16, 21 and 28 oz Sheet.  
 Rolled, Rough and Polished Plate Glass.  
 Colored, Plain and stained Enamelled Sheet Glass.

Painters and Artists' Materials.  
 Chemicals, Dye Stuffs.  
 Naval Stores, &c., &c., &c.

OFFICES AND WAREHOUSES:

310, 312, 314 and 316 St. Paul Street

AND

253, 255 and 257 Commissioners Street

MONTREAL.

United States authorities, should certainly have the effect of suspending all judgment with regard to subsequent seizures on account of alleged under-valuation. It is only rational to assume that the experts or detectives concerned were not a little chagrined at the outcome of their blunder as to classification, and it is not surprising that they should have been spurred by their confusion into genuine excess of zeal. The facts in detail will doubtless soon be established, but in the meantime enough is positively known to demonstrate that it would be unwise and unjust to admit a prejudice against a shipper because of seizure or detention of his goods by customs officials.

JOSEPH BUCHANAN, of Portage La Prairie, Manitoba, is offering his creditors 55 cents on the dollar.

J. TURNER, of Winnipeg, Manitoba, dealer in millinery, is offering to compromise at 25 cents on the dollar. A. H. Bertrand, of the same place, dry goods, is also offering to compromise. HUDON & ORSALI, of this city, are settling with their creditors on the basis of 42½ cents on the dollar.

The *Evening Post*, of this city, which recently announced its discontinuance to take place on the 13th instant, has since succeeded in making arrangements by which publication will be continued indefinitely.

PROMINENT among the evidences that the era of commercial disasters has not wholly passed away is the recent failure of J. H. Semple of this city, wholesale grocer. The insolvent will be remembered as a partner in the old firm of Moore, Semple & Hatcher, which dissolved in 1874 on terms deemed particularly favorable to Mr. Semple, who immediately resumed business on his own account. He drew from the firm about \$32,000, payable in three years, and claimed to be worth \$48,000, including house valued at \$6,000. The mandate recently issued by his bankers, obliging customers to furnish statements of their affairs, is probably the immediate cause of the stoppage. There was some reason for desiring confirmation of portions of the statement submitted by Mr. Semple, and the examination subsequently made

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**SPRING SEASON, 1880.****OSTRICH and VULTURE  
P L U M E S .**

The stock of Ostrich and Vulture Feathers will be assorted in all its departments on the 12th inst. All orders received by letter will command personal attention.

**J. H. LEBLANC,**

547 CRAIG STREET,

MONTREAL.

**Batty's Pickles,**

(FULL STOCK JUST ARRIVED.)

**C. H. BINKS & CO.,**

MONTREAL.

resulted in a considerable discrepancy in the figures. A number of bad accounts had been brought forward from year to year to swell the assets; a number of customers appear as creditors, leading to the suspicion that "accommodation paper" has been received from them; and several individual accounts in the two statements bear a strange resemblance to each other, the units, tens and hundreds being alike, while the figures in the thousands place are altogether missing in the second exhibit—that made by the bank. The total assets, according to his own showing in December, were \$55,000; the liabilities about \$30,000, leaving a surplus of \$20,000. The new statement shows total indebtedness of about \$150,000, of which about \$50,000 is direct. The assets may reach a proportion to liabilities of 45 cents in the dollar. The stock was valued by the companies interested in the recent fire on the premises at \$22,000; the loss at \$4,000. That the bank has not acted unduly in the matter is shown by the fact that for some time past a considerable part of his account was allowed to go into abeyance; and it was not till all possible efforts to obtain peaceable access to the books in order to verify his statement were exhausted that the writ of attachment was decided upon. The losses may be attributed to bad debts incurred during the hard times, which began shortly after his entry into business on his own account. While the sympathy of the public is vouchsafed the unfortunate merchant, the reflection is unavoidable that he should have taken his bankers into his confidence long ago, or even as late as the time of his statement, especially as every disposition towards leniency was manifested on their part.

A PECULIAR CASE.—The case of John R. Alexander, M.D., agent for the *Atna Life Insurance Co. vs. Edward O'Reilly*, heard in Circuit Court in this city last week, presents features of novel interest to insurers and insured, and shows forth the liability supposed to be incurred by an applicant for insurance in unique proportions. The action was one to recover damages for breach of contract on the part of