

The Leading Wholesale Trade of Toronto.

NOTICE.

The introduction of the
AMERICAN FORKS AND SCYTHES
for the ensuing season has even at this early date proved
successful. All desirous of securing beautiful articles at
low prices will please send orders in early.

A large stock of
CANADIAN SPADES AND SHOVELS
on hand.

Terms Liberal.

THOMSON & BURNS.10 and 12 Front Street,
TORONTO

March, 1876.

GRAY, RENNIE & CO.,
25 Front Street West, Toronto.

Remember we are at the HEAD OF THE TRADE
IN FOUR DEPARTMENTS, viz.:

1. Gents' Furnishings.
2. Ladies' Furnishings.
3. Corsets and Skirts.
4. Haderdashery and Small
Wares.

*Merchants call and see us.***GRAY, RENNIE & CO**

LUMBER exports have been active this winter
from several ports in Nova Scotia and New
Brunswick, but the returns have not been of
such a nature as to lead to expectations of large
profits, in fact a good deal of money has been
sunk in this trade the past six months.

WE observe that the Nova Scotia Iron Works
at Halifax are offered for sale, with all the
machinery and plant. Locomotives for the
Intercolonial Railway were built at these works
three years ago, but the deficiency of capital
and the stringency of business matters generally
brought its operations to a stand still.

THE wollen house of Messrs. Mark Fisher &
Son of Huddersfield Eng., and Montreal, which
recently procured an extension of time from
creditors, is unable to meet the maturing pay-
ments and will need some other arrangements.
Its obligations are mostly in Britain.

A TORONTO dry goods retailer named George
Rutherford packed up his books and his cash
one day last week and left without saying "good
bye." He leaves about \$1,000 stock in his shop
on Queen street West to pay \$6,000 or 7,000 of
debts. One of his creditors has despatched a
man to Detroit in the hope of finding him.

THE cutting of files by hand is likely to be
superseded by an American inventor, who, it is
understood, is able to produce as good an article
by machinery. If this be true it will greatly
reduce the price of files, which, from the mode
of manufacture, have always been expensive.

IT will be remembered that last spring the
steamer "Edgar Stuart" which had been pur-
chased in Baltimore by a British subject who
resides in Halifax was seized by the United
States authorities on a trumped up charge of
violating the revenue laws, and after a year of
litigation the present owner has got her released.
A demand will shortly be made for damages on
the ground of unjust detention.

The Leading Wholesale Trade in Toronto.

WALKER, EVANS & Co.,Manufacturers, Importers and Whole-
sale Dealers in**BOOTS AND SHOES,**

No. 15 PHENIX BLOCK,

FRONT STREET WEST,

TORONTO.

P. G. CLOSE & CO.,

WHOLESALE

GROCCERS,

TORONTO.

59, 61 and 63 Front St. East,

The Leading Wholesale Trade of Toronto.

**Extra Quality
CANNED GOODS.**

In 2 and 3 Tins. PEACHES, TOMATOES,
CORN, PEARS,
EGG PLUMS, STRAWBERRIES,
CHERRIES (White), CHERRIES (Pitted).
APPLES, PEAS,
APRICOTS, &c., &c. **Cases 2 doz.**

JAMES SHIELDS & CO.

1875. FALL. 1875.

STOCK COMPLETE,

LARGE, WELL ASSORTED,

AND UNSURPASSED IN VALUE.

DOBBIE & CARRIE,
9 FRONT STREET WEST71 Cannon Street,
Manchester, England.

TORONTO.

INSOLVENCY, was the subject of a lecture
delivered by Mr. G. Hague, Cashier of the Bank
of Toronto, before the Students of the British
American Commercial College, in this city last
Friday evening. Thinking that a number of
our readers may find some portion of the lecture
applicable to themselves we make room for a
more extended reference to it in our editorial
columns.

THE long delay experienced in disposing of
the plant, machinery, etc., of the Joseph Hall
Manufacturing Company, although very un-
satisfactory in many respects resulted favour-
ably for the creditors. At a meeting held
about a week ago the tender of Dr. W. H.
Briggs, being considered the most favourable,
was accepted. It is expected that by this ar-
rangement the unsecured creditors will get about
fifty-two per cent. of the amount of their
claims. This is a large advance on the amount
offered at a previous meeting.

A LARGE number of buyers, mostly from the
country towns, attended the trade sale of dry
good, etc., which closed in this city yesterday.
The prices realized must have been upon the
whole satisfactory to the consignees. In many
instances the prices bid exceeded the amount
asked in the ordinary course of trade. An in-
ducement of five months credit was held out to
the purchasers of large parcels and some of
them will find themselves in possession of a
class of goods considerably in excess of the
wants of their customers, and that are not readily
convertible into cash.

A HALIFAX butcher named Miller called his
creditors together a few days ago to make an
exhibit of his affairs, when it was found that
his liabilities amounted to the large figure of
\$22,000, while his assets scarcely footed up a
tenth of that sum. Among the assets were

twenty-one live pigs, and it was facetiously
proposed that each creditor should take a
"porker" and make the insolvent a present of
the balance of his estate. The insolvent ac-
counts for his losses by depreciation of real
estate, losses in the Newfoundland trade, high
prices of cattle, and losses by the failure of
other persons in trade. Two drovers lose over
\$4,000 each by this failure.

THE creditors of Messrs. Ferrier & Company,
hardware merchants, have unanimously agreed
to accept the firm's offer of forty cents on the
dollar, spread over two years, and secured by
the endorsement of the Hon. James Ferrier.
An elaborate special report upon the affairs,
past and present, of this house, has been made
by the assignee at the request of some credit-
ors, to which we may have occasion to allude.

THE dissolution is advertised of Messrs.
Cuvillier & Company of Montreal, wholesale
grocers. The name is a very old one
in that city; the warehouse the firm at
present occupies bears the date of 1844, and the
firm goes back some twenty years beyond that
date. The reputation of the concern for large
means of late has arisen from the fact that
what was known as the Symes estate was man-
aged by Mr. Maurice Cuvillier at a salary.
How conducted may be judged from the fact
that a suit now exists vs. Mr. C. in favour of his
niece, *nee* Miss Symes, now a French
Baroness, for \$403,000, and that the conduct
of the estate has been removed into the hands
of others, and it is to be hoped more satisfac-
tory managers. The grocery firm will be car-
ried on meantime in liquidation.

DESPATCHES from London, England, where
the sale of the Hudson Bay Company's furs is
going on, state a decline of fifteen per cent. on
otter skins, a slight advance on the gray and