

The Leading Wholesale Trade of Toronto.

**THOMSON and BURNS,**  
IMPORTERS OF**Shelf & Heavy Hardware,**

Crockery, China, Glassware,

AND DEALERS IN

Canadian and American Manufactures

OF

**HARDWARE AND AGRICULTURAL  
IMPLEMENTS,**

10 &amp; 12 Front Street West, Toronto.

**WINTER, 1875.****GRAY, RENNIE & Co.,**  
25 Front Street West, Toronto.WE ARE CLOSING OUT OUR STOCK OF  
Canadian and Imported Shirts and  
Drawers,

Cardigan Jackets,

AND

Knitted Wool Goods,

AT CLOSE PRICES.

**GRAY, RENNIE & CO**

under \$8,000,000 in the previous year. A contemporary suggests that the change in figures is accounted for by the assessors "waking up" to their duty, and doing it we may guess, in a modern and business-like instead of a stereotyped way.

M. SOMARES, an extensive merchant and shipowner of St. John, has suspended with heavy liabilities and small assets. The largest sufferer will be the Bank of New Brunswick.

AMONG the recent insolvencies in Halifax are J. P. Cairns, dry goods dealer, A. C. Crowe & Co., grocers; G. Cochran, hotel-keeper, lately postmaster of Halifax; and J. McLellan & Co., lumber dealers. None of these are very large, and their failure had been anticipated.

WE understand that the estate of the Bow-manville Furniture Company is to be sold by the Assignee to the highest bidder on the 11th inst. The assets are estimated at \$161,152.

A PREVAILING fashion, and a very considerable industry founded upon it, receive a blow in the late news from Paris respecting false hair. This article is getting unfashionable, it is going out of use in high circles, and the price has declined fifty per cent. Manufacturers of pads, braids, twists and other adornments fair of jute, will learn with regret that Paris ladies are wearing simply their own hair in braids or curls.

In consequence of the great increase in the ship-building industry of Nova Scotia of late years, serious doubts are expressed as to the future supply of timber. A suggestion has been made to divide the timber country into blocks five miles square, and cut on each square alternately. The Yarmouth shipbuilders having exhausted all the available timber along the shores of their own county, have gone into the adjacent counties to build. Other Provinces would do well to consider this vital question.

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

No. 15 PHOENIX BLOCK,

**FRONT STREET WEST,  
TORONTO.****P. G. CLOSE & CO.,**

WHOLESALE

**G R O C E R S,  
TORONTO.**

59, 61 and 63 Front St. East,

QUEBEC papers say that bad company and fast living were the causes which led to the abstraction from La Banque Nationale of \$6,000 in bank notes by two young men named Mathieu and Trudel, who were employed in the bank. The former stole and the latter received the money. They have been sentenced to two years in the penitentiary. Forgery is also alleged against Mathieu.

ONE of the oldest and best known Canadian merchants, Mr. David Torrance, died at his residence in Montreal on Sunday last at the age of 71. The firm of which this gentleman was senior member was the first to import tea direct from China to Montreal, and he himself was long an active mover in the agitations which led to the improvement of the harbour of that city and the deepening of the channel seaward. Mr. Torrance was for many years a director, and at the time of his death was President, of the Bank of Montreal.

THE hawsers and warps supplied by the Dartmouth ropeworks and those manufactured by Mr. Webb of the New Brunswick cordage factory are highly spoken of by shipowners. A large hawser manufactured at the latter factory was recently tested in Liverpool against one of English manufacture and the result was manifestly to the advantage of the Canadian cable.

IRWIN & MARSHALL, who have for a year or two carried on business in this city on the Esplanade as engine boiler manufacturers, assigned a few days ago with liabilities amounting to about \$35,000. One or two accommodating creditors express themselves in anything but complimentary terms regarding the conduct of the senior member of the firm, who succeeded in obtaining their names as endorsers.

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**RAISINS, RAISINS, RAISINS**Seedless, Muscatels, Valencias, Layers,  
Sultanas.**FINE NEW CURRANTS, TURKISH FIGS,  
FRENCH PLUMS.**

A FINE ASSORTMENT CANNED FRUITS.

**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.

REFRIGERATOR cars are being constructed to carry fresh salmon from the Mirimachi stations of the Intercolonial Railway to St. John and thence to the United States markets. Each car will carry ten tons, and the total freight will cost four cents per pound. On 120,000 fish this will yield yearly \$40,000, of which the railway will receive nearly one half.

LONDON has asked for and is to have shortly free letter delivery. At the same time, by means of a deputation from the Chamber of Commerce to the Postmaster General, it was requested that the mail bags might be made up in New York for London direct in place of through Hamilton as heretofore. This too will likely be done.

CHATHAM wants a branch of the Canada Southern Railway built to connect the town with that road at Charing Cross station a distance of eight miles. The chief engineer estimates its cost at \$75,000, and the Chatham people are calculating what bonus they will offer. If it is built some merchants will build a grain elevator on the river on the road terminus.

THE first regular meeting of the Moisis Iron Co. was held in Montreal last week at the office of the assignee, when a statement was made showing assets amounting to \$350,000, against liabilities of close upon \$400,000. The majority of creditors present agreed to instruct the assignee to realize upon the estate as speedily as possible. The more speedily it is realized upon, however, considering the times and the nature of the assets, the less, we should think, will it bring.

A LARGE failure in the lumber trade has taken place at Ottawa. Mr. Robert Skead has been put into insolvency by the issue of a writ of attachment, and his debts amount to \$188,000. The loss will fall most heavily upon one or two