

Leading Wholesale Trade of Montreal.

JOHN TAYLOR & BRO.

16 ST. JOHN STREET,

OFFER FOR SALE

American Boiler Iron & Tubes

WROUGHT STEAM PIPE & FITTINGS,

CAST IRON WATER AND GAS PIPE,
RUBBER-COATED TUBING.

AGENTS FOR

MORRIS, TASKER & CO., (Limited) PHIL. U.S.**EAGLE FOUNDRY,
GEORGE BRUSH,**24 to 34 King and Queen Streets, Montreal,
MAKER OFSteam Engines, Steam Boilers, Hoisting Engines,
Steam Pumps, Circular Saw Mills, Bark Mills, Water
Mills, Mill Gearing, Hangers and Pulleys, Hand and
Power Hoists for Warehouses, &c., also, sole Manu-
facturers of**Blake's Patent Stone and Ore Breaker,**
with Patented Improvements.**"ASKWITH'S" Patent Hydraulic Lift.**
AND AGENT FOR**WATERS' PERFECT ENGINE GOVERNOR.**
And Heald & Sisco's Centrifugal Pumps.— An Act to incorporate the British Columbia
Insurance Company will be applied for at the
next session of Parliament.— The Sarnia, Chatham & Erie Railway was
formally opened for traffic yesterday.— The offer of E. Desrochers, dry goods mer-
chant, of this city, to pay 60 cents at 3, 6 and 9
months, has been accepted by the creditors.— As anticipated last week, the estate of A.
McIntosh, the Ottawa forwarder, now in jail at
Albany, has been placed in insolvency by the
issue of a writ of attachment.— A. A. Murphy has appealed from the judg-
ment rendered against him at the suit of the
Windsor Hotel Company, to compel him to pay
up calls on his stock.— Terence McLaughlin, a grocer of St. Sau-
veur, Quebec, has failed, with liabilities of
from \$12,000 to \$14,000. He offers 33½ cents
on the dollar.— A first dividend of 25 cents on the dollar
has been declared in the estate of L. J. Beliveau.
The liabilities, as per assignee's schedule,
amount to \$97,000, of which sum \$40,000 are
contested claims.— The first lot of western produce for Eng-
land via Halifax, was shipped on the *Circassian*
from the latter port on Sunday. It consisted of
six car loads of fresh meats, and was brought
from the west in refrigerator cars.— The property and business of the City and
District Telegraph Co. in Quebec has been
purchased by Mr. Pope, formerly manager of
the Montreal Telegraph Co.'s business in that
city.— The book debts of G. P. Shears, of To-
ronto, lately insolvent, amounting to \$5,881.36,
were sold by auction on Saturday for \$51
— a considerable reduction—but, being liquor
bills principally, they will be hard to collect.

— The creditors of Pense & Co., watch-

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1878.

GREENE & SONS COMPANY,

Montreal.

MANUFACTURERS and IMPORTERS of

HATS and CAPS,**STRAW GOODS,****WHOLESALE.**Owing to the great reduction in Raw material, we have been enabled to produce goods for
the coming **SPRING TRADE** at much lower prices than ever before.**WOOL HATS, FUR HATS, STRAW HATS,
CLOTH CAPS, SCOTCH CAPS, SILK HATS,**
*Men's, Youth's, Children's, Ladies' and Girls.***LARGE ASSORTMENT.****GREENE & SONS CO.,**

517, 519, 521, 523, and 525 ST. PAUL STREET,

MONTREAL.makers, Ottawa, met a few days since, when a
statement was submitted showing direct liabi-
lities of \$3,900, indirect \$500, and assets of
\$2,900. No definite action was decided on.— The following dividends have been declared
for the last half year:—Union Bank of Hal-
ifax, 4 per cent; Ontario Building and Savings
Society, 3½ per cent; Montreal Building Asso-
ciation, 6 per cent; Cataraqui Bridge Company,
Kingston, 3 per cent.— The manager of the Ogdensburg and Lake
Champlain Railroad has succeeded in opening
a new route over various roads and steamboat
lines in the West, for the transportation of
grain, and its shipment from Boston to Europe,
the freight to come via Ogdensburg.— W. G. Stewart, a storekeeper of consider-
able importance at St. Andrews, Quebec, has
failed, with heavy liabilities. There are some
fifty creditors interested, and one of the prin-
cipal, who has been up making an investigation,
states that the estate can pay but a small divi-
dend.— The shoe manufacturing firm of Geo.
Offord & Co., Kingston, has been dissolved by
the retirement of T. J. Claxton, who, however,
allows the larger portion of his interest to re-
main in the business for a term of years, it is
understood. Mr. Offord continues alone in the
meantime.— Bad news comes to hand from the Maritime
Provinces respecting the fish trade. Several
Halifax vessels which took cargoes to the West
Indies have been obliged to sell their fish below
cost, and one has been ordered to bring her cargo
back to Halifax. This is, we believe, the first
instance in the history of the fish trade where a
vessel has been obliged to do this.— The firm of Denoon, Drake & Do's, oil
and color merchants of this city, has been
changed to Ramsay, Drake & Dods, Wm.
Denoon having retired. Mr. A. Ramsay, theformer proprietor of the business, assumes Mr.
Denoon's interest, but will still continue his
manufacturing business as heretofore, under
the style of A. Ramsay & Son.— Walker, Evans & Co., wholesale boot and
shoe men of Toronto, whose suspension has al-
ready been noted in these columns, have made
an offer of sixty cents on the dollar, secured,
and payable in six months. The Montreal
creditors are not disposed to accept this offer,
being convinced that the estate can pay more,
and it is probable that an effort will be made
to have it wound up in insolvency.— Judge Ross of Ottawa gave judgment on
Tuesday in the Hulton-Larmonih case, setting
aside the writ of attachment, on the ground of
collusion between Fred. Hulton and his mother,
and expressing an opinion that the claim of the
latter, at whose instance the writ was issued,
was an unsettled account. He censured Hulton
for the course he had pursued. The plaintiff
has given notice of appeal.— The meeting called for the 16th inst., to
receive the report of the inspectors in the case
of H. R. Ives & Co., has been postponed till the
23d inst., it being deemed necessary to remove
some alleged irregularities in the appointment
of assignee and inspectors. The latter are
making the necessary appraisement, and the
general feeling among the creditors is one of
satisfaction with the manner in which the es-
tate has been managed.— A writ of attachment has issued against
the estate of J. B. Bernard, steam dyer, of this
city. He left the city about the New Year, in
company it is said with another woman than
his wife, the latter having gone to France,
leaving unpaid debts to the amount of about
\$2500. Before leaving he sold his plant, con-
sisting of boilers, vats and machinery, worth
\$700, for \$180. The creditors are taking steps
to make their claim on this property good.