

THE city solicitor of Montreal has advised the Council that if it spends more than the municipal income of the year, the members are personally responsible for the overplus.

THE Listowell town council have decided to allow \$5,000 bonus to the Stratford and Huron R. R. on condition that the road be built to Listowell before any portion of the bonus is touched.

THE Stratford market clerk reports that while in March 1876 there were 1843 loads of produce delivered on that market, this year there were but 454, less than one fourth the quantity.

THE Canada Southern Railway sent special trains on Monday last, carrying hundreds of workmen, to Tilsonburg and Brantford where they forcibly tore up switches, ties &c. which they had placed on the Brantford and Port Burwell Railway, and removed them with their rolling stock to St. Thomas. This step is occasioned by the latter road getting into the hands of the Great Western.

THE shipping firm of Messrs. Mills & Jago, of St. John, N. B., are in financial difficulty, and work at their ship yard, in Indiantown, was suspended last week. Their obligations are close upon \$100,000, much of which is to creditors in Britain. The loss of one of their vessels and the unremunerative rates of ocean freights are the main reasons of their difficulty. They already own seven vessels, and an eighth is building.

An unusual feature in connection with the trade sale of dry goods advertised by the house of John Robertson, Son & Co. for Wednesday, 18th inst., and following days, is the fact that every railway coming into this city has agreed to convey buyers who attend the sale to their homes for one-third the regular fare.



THE harbour of Charlottetown, P. E. I., is stated to be clear of ice, and the ferries running. The regular steamers expected to run to Pictou on the 15th. The extensive steam mills and shingle factory of Messrs. Wiggins, at Alberton, were burned last Saturday; no insurance, and loss, \$12,000.

THE necessity of carefully noting the statements made by dealers who come to buy goods, and the wisdom of putting them on record, are worthy the attention of wholesale merchants. We urged it before, and are reminded of the matter by hearing last week of the case of Mr. James Hollinrake, of Milton, a general dealer, who compromised a few years since, and is now again asking a settlement at seventy cents in the dollar. About the 1st February this same gentleman called upon a Hamilton house to buy goods, and being asked his position, stated by letter that he owned " the house he lived in free of encumbrance, worth from \$1,500 to \$2,000, and a good brick store, in worth at least \$3,000. no encumbrance," etc. etc., in fact representing himself as not only solvent, but worth money. That this was false will be readily concluded by most persons, from the fact that the showing now made by this dealer is \$5000 to pay \$6000.

THE annual meeting of the Central Fire Insurance Company was held on Monday 2nd. at Fredericton N. B. The losses during the year footed up some \$8,000. The report of the directors was very satisfactory and they were unanimously re-elected, viz :- S. D. Macpherson E. H. Wilmot, Wm. Carman, M. Richey and John Edwards, Esqs. S. D. Macpherson, Esq. was re-elected president, and W. McBeath, Esq, secretary-treasurer. Under the management of President Macpherson, with the assistance of E. H. Wilmot, Esq., solicitor, the affairs of this company have improved during the past year.

The Leading Wholesale Trade of Toronto.

Thomas Walls & Sons. To Merchant Tailors :

To Merchant Tailors: GENTLEMEN, - Our Woollen and Tailors' Trimmings Department is now complete. We can show you a large, varied and choice selection of beautiful goods. in the newest designs, in Scotch and West of England Tweeds, Suitings and Worsted Coatings. In this latter line we van offer you special value. Our stock of Broads and Narrows, in West of England Goods in black, blues, Ox-fords and Cambridge, is well assorted In this depart-ment you can obtain all you require for your business. Is our Staple Department we can offer Dry Goods Merchants some good lots very low, in English and American Prints, Cottons, Shirtings, Towellings, &c. In our Shawl and Silk Departments we have some good large lots, well worth the attention of Jobbers and Wholesale Buyers. Terms Liberal to Good Men.

Macnab. Marsh & Coen,

WHOLESALE HARDWARE MERCHANTS.

## 5 Front Street East.

## TORONTO.

A WRIT of attachment has been issued by the Bank of Montreal against J. O. Dupuis and Alphonsine St. Onge, widow of the late J. N. Dupuis, who had formed a partnership for the purpose of winding up the estate. The late Mr. Dupuis had been astonishingly successful in retail, and a short time before his death began the wholesale trade, and it was supposed had left a good estate. The liabilities are stated at about \$80,000, but no value can yet be placed on the assets.

G. S. TAYLOR, a clothier of Yarmouth, N. S., is in trouble with liabilities of about \$25,000. This estate will, it is thought, yield fifty to sixty cents in the dollar.

A MEETING of the creditors of Mr. W. M. Baker, general merchant of Morrisburgh, Ont., was held in Montreal on the 5th inst., and an offer of composition at 75 cents on the dollar made. His statement showed assets of \$13,200, and liabilities \$11,988, divided among 32 creditors. The offer was not definitely settled until his assets were more closely scrutinized.

MR. R. MILLS, of Belleville, a young man of rather prepossessing appearance, well known on the road for a number of years as traveller for Montreal houses, has met with an interruption in his commercial career. He started a business, dissolved a partnership, and failed, all within the short space of five months, which is probably the fastest time on record. His liabilities and assets are each placed at about \$1.200.

Among mercantile changes we note that Messrs. McGillivray, Molle & Co., stationers, Toronto; Munroe & Munroe, fancy goods, St. Thomas; A. A. Erb & Bros., Preston; Hardy & Hambly, boot makers, Lucknow; J. & J. Robertson, grocers, Montreal; A. & A. Labrecque, grocers; Payette & Lamontague, con

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