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Sole Agents in the Dominion for:—

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- " Louis Renouf, Epernay, Champagnes.
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- " A. Houtman & Co., Schiedam, Gins.
- " R. Thorne & Sons, Greenock, Whiskies.
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- " Machen & Co., Liverpool, Export Bottlers of Guinness & Sons' Dublin Stout.
- " Robt. Porter & Co., London, Export Bottlers of Bass & Co's Ale.
- " D. J. Thomson & Co., Leith, Ginger Wine, Old Tom, &c.
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- Mr. Lawrence Joyce, Liverpool, Pickles, Sauces, &c.
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Leading Wholesale Trade of Montreal.

OGILVY & CO.,

IMPORTERS OF

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CORNER OF

St. Peter and St. Paul Streets,

MONTREAL

Denoon, Drake & Dods,

IMPORTERS

Oils, Colours and Window Glass,
VARNISH MANUFACTURERS, &c.A large assortment Belgian Sheet, Smithwick,
Coloured, Stained, Obscured and Rough Plate.Artists' Materials and French Brushes
ALWAYS IN STOCK.Special quotations for import orders and for
Plate Glass, &c.

Leading Wholesale Trade of Montreal.

HODGSON, MURPHY,
And **SUMNER,**

(LATE FOULDS & HODGSON,)

IMPORTERS,(Nuns' Block) 347 St. Paul Street,
MONTREAL.

SMALL WARES.	DRY GOODS.	FANCY GOODS, TOYS, &c.
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Best Laces	Cottons	Balls
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Buttons	Ticking	Combs
Darners	Tweeds	Concierinas
Embroidery Cotton	Towels	Coverings
Fluocelle	Umbrellas	Dolls
Carpet Binding	Volvetees	Dolls
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Elastic Cord	Ginghams	Envelopes
American Lace	Hibbons	Fans
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Braces	Cloths	Jews Harps
Cable Cord	Waterproof Tweed	Knives
Crotchet Cotton	Clothes	Marbles
Crotchet Hooks	Clothes	Masks
Hair Pins	Clothes	Mirrors
Hair Oils	Clothes	Note Paper
Hemp	Collars	Box Paper
Ink	Edgings	Paint Boxes
Surgery Pins	Blanketchief	Perfumery
Knitting Pins	Holland	Picture Frames
Needles	Hoodies	Pipes
Penal Cases	Jeans	Playing Cards
Purses	Knitting Cotton	Razors
Ribbon Wire	Knitted Linings	Rings
Silk Twist	Motines	Satchels
Slates	Motines	Slipper Patterns
Slay Binding	Oil Cloth	Skipping Rope
Tadling Shuttle	Plain Cotton	Spectacles
Thimbles	Parasols	Spoons
Twine	Cotton Yarn	Tops
Whiskies	Carpet Warp	Vases
Whiskens	Wadding	Woolkins
		Wor Boxes.

And a large variety of other Goods.

— We note that the creditors of L. R. Baker, Beauharnois, whose failure has been noted in these columns, have decided not to extend a compromise, but that the estate has been sold *en bloc* to J. & H. Black of St. Johns, dealers in bankrupt stocks. Were this course followed more frequently the number of applications for compromise would be materially reduced, and a healthier tone of commercial morality established.

— In 1830 the taxation in New York City was only \$2 per head of population; in 1850 it had risen to \$5 per head, and in 1876 it was \$20 per head, exclusive of the interest on the debt. In 1836 the rate of taxation was 35-100 of 1 per cent; in 1850 it was 1.13 per cent; in 1860 the valuation of property had been doubled, and yet the rate was 1.09; in 1870 it was 2.17 per cent; in 1877 it is 2.67.

— We learn that the Cobourg car works are in full blast, turning out two cars per day. On the 5th inst. sixteen cars of the two hundred car contract for the Intercolonial Railway were delivered; they were sent to Toronto to get loaded, and passed down the following week *en route* for the Intercolonial Railway. The Company has also a small contract for building cars for the St. Francis and Megantic Railway, and a contract for the building of construction cars for one of the sections of the Pacific Railway. These will be the first cars ever built for the great national highway: all the rolling stock which has yet been used in construction being merely loaned for the purpose.

— At a meeting of the creditors of John H. Hoffmire, of Cornwall, held Wednesday last, the insolvent having no offer to make, the assignee was instructed to sell the estate by tender.

— Thirty-nine failures occurred in Nova Scotia during the first quarter of this year, with liabilities amounting to \$509,000. In Prince Edward Island, during the same period, five failures occurred with liabilities of \$104,000.

— The cable report of Canadian securities in England yesterday says: "Demand for Canadian railways stronger than usual; both Grand Trunks and Westerns firmer at an advance; Atlantic Cables flat."

— Felix St. Denis, of Danville, who failed in Sep., 1875, with liabilities of \$22,000 and who, subsequently effected a compromise, has failed to carry out the terms of his composition and the assignee has resumed possession of the estate.

— The Commission-house of Howland, Spratt & Co., Montreal, has been dissolved. Mr. Spratt returns to Toronto to resume the management of his own business, Messrs. Howland & Son continuing here.

— Hitherto the importations of American beef have been confined to the Mersey. In future there will be continued supplies imported into the Avon. On April 2nd Messrs. Whitwell & Co., owners of the Great Western Steamship Line, received their first consignment by the arrival of the Cornwall at Bristol. She brought six hundred quarters of beef in excellent condition. The other steamers of the line will bring further and regular supplies.

— During the past season, the several lumbering firms in Parry Sound have made every exertion to get out as large a quantity of logs as possible, making the winter of 1876-77 one of the most active ever witnessed in that district. It is stated that greater attention has been paid to the quality of the logs cut than formerly.

— The barque *Ocean Gem*, which left Montreal last November, with a cargo of Canadian goods for the Australian Exhibition, arrived at Melbourne, on 6th ult. She proceeded thence to Sydney, which port would be reached in time to make necessary arrangements for the proper display of Canadian goods.

— The insured liabilities of ex-Alderman Brunet foot up to \$50,386, while mortgage creditors hold claims to amount of \$65,694. The insolvent has not yet made any offer. Another member of our municipal parliament in the person of Alderman T. E. Foster is in similar straits, having been served with a demand in insolvency at instance of La Banque du Peuple, who hold his endorsement on paper of H. Shackell, lately failed.

— Luffeur & Penniston, storekeepers of Maple Grove, compromised last year at ten shillings. They now state they are unable to complete the arrangement then made, and want creditors to take twenty cents. They have never showed any great aptitude for business, and their career thus far would show that storekeeping is not their forte. The commercial world would not miss such as they, and without them better men would have a better chance.