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.

March, 1876.

10 and 12 Front Street, TORONTO

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

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

- 1. Gents' Furnishings-
- 2. Ladies' Furnishings. 3. Corsets and Skirts.
- 4. Haderdashery and Small \mathbf{Wares} -

Merchants call and see us.

GRAY, RENNIE & CO

A WRIT of attachment has been issued against Mr. William Wall, grocer, of Ottawa, and late of the firm of Whelan & Wall. He was supposed to be doing a good paying trade.

PRINCE EDWARD ISLAND finds a good market for oats in France, to which country 90,000 bushels have already been shipped by two or three Charlottetown houses.

BRITISH COLUMBIA is seeking to fetter trade by taxing commercial travellers. The House of Assembly at Victoria has passed a law imposing a tax of \$200 on commercial travellers, and \$150 on other non-resident traders.

Good news for fishermen continues to come from the Magdalen Islands, where a large fleet of fishing vessels, at last accounts, had gathered, all of them obtaining full cargoes of herrings. Nine vessels returned to Halifax in one day, taking over 6,000 barrels, and many more are to follow. About 12,000 barrels in all were landed last week in that city.

THE long established firm of Messrs. James Macdougall & Sons, general merchants, of Three Rivers, whose name was considered a safe one any where between Quebec and Montreal, has just made a very unexpected assignment. We apprehend that the depression which has prevailed in a marked manner in that locality and the difficulty of collecting their large accounts added to lock-ups of capital in various properties, has compelled their stoppage. Their creditors proposed to accept 12/6 in the £, but for some reason this was not carried out. The foundry business is continued by several brothers, who it appears are not members of the dry goods firm, and are able to go on. The prosperity of so large a vicinity is influenced by these gentlemen, that it is to be hoped they may make favorable arrangements to resume business.

The Leading Wholesale Trade in Toronto.

WALKER, EVANS & Co.,

Manufacturers, Importers and Wholesale Dealers in

BOOTS AND SHOES,

No. 15 PHŒNIX BLOCK.

FRONT STREET WEST TORONTO.

1876. SPRING. 1876.

STOCK COMPLETE.

LARGE, WELL ASSORTED.

AND UNSURPASSED IN VALUE.

DOBBIE & CARRIE 9 FRONT STREET WEST

71 Cannon Street, Manchester, England.

TORONTO.

THE second trips of some of the Newfoundland steam sealing fleet turned out very well. Seven of them brought in over 42,000 old seals, which are equal to double the number of young ones. One steamer, the Neptune, caught 18,000 old seals, while the s.s. Bear only caught twenty.

As an instance of the shipping business of Yarmouth within forty-eight hours last week, reports were received from sixteen ships of their arrival at various ports in Europe and America. The value of all this property with the earned freights would amount to three quarters of a million of dollars. A splendid new ship of 1000 tons was added to the shipping trade of Yarmouth a few days ago.

Mr. Mooney, who did an agency business in Ottawa and whose estate showed a dividend of forty cents on the dollar, had the generosity to offer his creditors ten cents on the dollar at a meeting a week ago. He owes \$17,600. We have not heard whether the creditors placed themselves on a level with the insolvent by accepting it, or not.

AT A meeting of the creditors of Messrs. A. Dredge & Co., of Toronto, on the 30th of May, the stock in trade, bindery, book debts etc., of the estate was sold to Mr. John F. Ellis of this city for \$20,000. This will realize about sixtytwo cents on the dollar to the creditors. The purchase is secured. The insolvent made an offer of fifty cents on the dollar previous to the sale being effected.

Messrs. Eastwood & Kavanagh of Ottawa who not long since bought the business of Messrs. Dufresne & McGarity there, are in difficulty. Their liabilities amounting to from fifty to sixty five thousand dollars. The estate of the firm which they succeeded was put into against him by one of his former partners.

The Leading Wholesale Trade of Toronto.

Low Medium and Fine Young Hyson, Dο. Do. Do. New Season Japans, Extra Choice Gunpowder, Extra Fine Souchong,

Do. Congou, Do. Oolong.

Finest Assam Pekoes, Souchongs and Young Hysons.

The above are offered to the trade at unprecedented low rates. Orders solicited, and samples mailed free on application.

JAMES SHIELDS & CO.

R. A. HOSKINS & CO., **AUCTIONEERS**

GENERAL COMMISSION MERCHANTS, 41 Front Street West,

TORONTO

Liberal advances made upon consignments.

insolvency the other week, and this naturally did not help their successors to keep their feet.

To BE told that A. Urquhart & Co. of Montreal had failed is a sufficiently startling announcement to those who were aware of the sterling position and credit of the old firm of that name. But it is well known, in Montreal, that the head of the old house, Mr. Alexander Urquhart, retired from business and went to Europe last year, and left his brother James and his son-in-law, Mr. C. E. Colson, and a former book-keeper to conduct the Wholesale Grocery trade, as a new firm. It is these gentlemen who have suspended payment, mainly, it is said, on account of shrinkage in teas, which they had bought in expectation of a duty being imposed. Their indebtedness is largely to their predecessor and to one banker, and does not, we believe, exceed 35 to \$40,000.

THE retail dry goods firm of Messrs. Renaud & Gariepy, of Montreal, made an assignment some days ago. The father of the former carried on the same business in Montreal more than thirty years ago, made money, and retired in 1870. He left something in the concern for his son to work upon. The conditions seem to have been less favorable for the son, however, or else he was made in a different mould from his father, as the business has not been a money-making one.

As Mr. B. Killans, of Yarmouth, has not yet turned up, the creditors of Messrs. Young, Kinney & Coming's estate have been called together by the Inspectors to receive a statement and appoint another assignee. The firms of Messrs. Ryerson, Moses & Co., of which Killans was a member, have dissolved, and again reformed, leaving the missing man out of the partnership. And at the same time a writ has been issued