

The Leading Wholesale Trade of Toronto.

**THOMSON and BURNS,**  
IMPORTERS OF  
**Shelf & Heavy Hardware,**  
Crocery, China, Glassware,  
AND DEALERS IN  
*Canadian and American Manufactures*  
OF  
**HARDWARE AND AGRICULTURAL  
IMPLEMENTS,**  
10 & 12 Front Street West, Toronto.

**GRAY, RENNIE, & CO**  
**HAVE TAKEN STOCK.**

*Clearing out Ends Cheap*

**GRAY, RENNIE & Co.,**  
25 FRONT ST. WEST,  
TORONTO.

cottons made here are to be marked with a beaver, and the words, "Hochelaga Sheeting." \$350,000 has already been expended on the works, which are under the superintendence of General Nye, formerly a manufacturer in the States. M. Victor Hudon is President, and the stock is nearly all held by Canadians. Mr. Hudon is the life and soul of this undertaking, and deserves great credit for the skillful way in which he has inaugurated it.

IN THE criminal statistics of Montreal, 1873, among some 200 indictments, we find 20 for embezzlement; 3 for arson; 8 for destroying or tampering with post letters; 3 for receiving stolen goods; 11 for forging or altering promissory notes; 5 for forging orders for money; 3 for larceny by a clerk; and 2 for the uttering of forged silver coin.

A LIST of insolvents in Ontario from the 26th January to the 11th inst., is as follows:—Woodruff Bros. St. Thomas; C. S. Nixon, Albertain; J. D. Dewan, Strathroy; Bateman Bros. Strathroy; John Ennis, Welland; D. Holliday, Perth; W. A. Martin, Goderich; R. J. Rodden, Ottawa; J. H. McConnell, Petrolia; H. B. Rowe, Lyn; J. M. Matthew, Ingersoll; Wm. Livingston, Culloden; Wm. Wagner, Toronto; B. F. Lewis & Co., Warkworth; S. Vermilyea, Belleville; D. Galloway, Norland; Thos. Houston, Toronto. Assignments in Quebec for the same period were:—A. Brodeaur, Montreal; Henault & Co., Montreal; A. Legault dit Deslauriers, Montreal; P. Couture, Quebec; Hogle & Constable, Westbury; A. Chretien, St. Paulin; Adele Rollin, Montreal; V. Blagdon, Quebec; J. Vigneux, St. Hyacinthe; G. Boucher, Three Rivers; R. Charpentier, St. George de Windsor; Jos. Reeves, Montreal; H. E. Fox, Montreal; Lacombe & Rousseau, Montreal; C. H. Adams, Compton; Carson, Malo & Co.,

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**MACNAB & MARSH,**  
IMPORTERS OF  
**SHELF AND HEAVY  
HARDWARE,**  
British, French, German, American and Canadian manufacture.  
Agents for the unrivalled Chester Emery; also, Foundry Facings.  
**5 FRONT STREET, TORONTO.**  
**JOHN MACNAB. T. HERBERT MARSH**

**P. G. CLOSE & CO.,**  
WHOLESALE  
**GROCERS,**  
TORONTO.

59, 61 and 63 Front St. East,

Montreal; P. Poulin & Son, Quebec; McCaghey, Dolbec & Co., Quebec; C. Laclair, Berthier.

AT A LATE meeting of the Halifax Chamber of Commerce, a resolution was passed expressing the opinion of the Chamber that an equitable allowance should be made for loss by drainage, leakage and evaporation of sugar, molasses, liquors, &c., in assessing the duties. The present system is to assess the duties on these articles when first warehoused, and not as they enter into consumption. This resolution was also passed: "Whereas, Molasses and Sugar are articles of necessity, and not of luxury, and enter into the daily consumption of the inhabitants of the whole Dominion; there is no reason why these two articles should be singled out, and pay the excessive duty of 25 and 50 per cent. on the first cost, while articles of luxury only pay 15 per cent. Resolved, by the Chamber, that a material reduction ought to be made in the duty on those articles." The stamp Act was pronounced a mistake—in which opinion we fully agree—and a resolution was passed asking the Dominion Board of Trade to take action, with a view of procuring a repeal of the Act. A further resolution declared the rule prohibiting the shipment of goods in bond where the duty is less than \$20 to be an injustice, and requested the Government to remedy the difficulty. The attention of the Local Government was called to "the insufficient and dangerous condition" of the Windsor and Anapolis Railway. Some other matters of a merely local interest were also disposed of. We trust the recommendations of the Chamber, will receive the careful consideration to which they are entitled.

A CANADIAN firm, consisting of two brothers, who began business some three years ago in a special line of dry goods, recently wrote the

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**THOMAS WALLS & Co.,**  
**38 YONGE STREET.**  
Are opening out to-day the following:  
3 Cases Fancy West of England Tweeds.  
4 Cases Fancy Worsted Trowersings.  
2 Cases Dumfries Tweeds.  
2 Cases Fancy Worsted Coatings.  
Our Woollen Department is replete with every novelty for the Spring Trade. Merchant Tailors are respectfully invited to inspect and compare.  
6 Cases of Bonnet's Silks.  
4 Cases of Fancy Silks.  
18 Cases of Fancy Dress Goods.  
12 Cases of Fancy Shirtings.  
24 Cases of Spring Prints.  
8 Bales of Alhambra.  
**TERMS LIBERAL.**

**9 FRONT STREET WEST.**

**AUTUMN AND WINTER  
DRY GOODS.**

*Fall Stock coming to hand daily.*  
Will be larger than usual. First class value.

**TERMS LIBERAL.**  
**DOBBIE & CARRIE,**  
August, 1873.

following letter to a creditor who had trusted them some \$5,000:—

"We are sorry to state that we have taken stock and find that, on account of heavy losses, there is a deficit, which necessitates our calling a meeting of our creditors. The state of affairs is—liabilities, \$15,015; assets, \$8,621; deficit, \$6,394. We are prepared to pay twenty-five cents on the dollar secured, which all our other creditors agree to take in order to save expenses with an assignee, &c. This is a very bad state of affairs, and most unfortunate for all concerned, particularly ourselves, who are only young beginners. Trusting that though we have not been customers of long standing, you will take the matter into your kindest consideration, "We are," &c.

This, in effect, says to the creditor—Please pardon the inexperience and folly of youth at an expense to your own pocket of nearly \$4,000. Although we bought heavily from you so recently, and you have scarcely seen the color of our money, this is all the more reason why you should agree to a compromise, which is the only method now left us of raising a few thousand dollars to recommence. This logic will hardly pass muster, we should think, with the creditor in question. The suggestion here made, and not unseldom heard in similar cases, that because a man loses his all in imprudent venturing, therefore those who trust him must smilingly lose their share, and lessen the loss for the debtor, is a method of enforcing the "bearing one another's burdens" which is not quite the Scriptural meaning of that command.

WE HEAR that Mr. George Barker, whose failure we announced last week, was arrested in the early part of this week in Toronto, at the instance of an Oshawa creditor. The charge preferred against him is, we believe, removal of stock and material within the legal limit of thirty days prior to insolvency. It is the im-