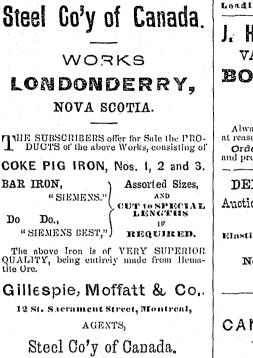


Who assumed the business of the "West plut Dresden Pottery Co.," and whose failure we noted last week, reach a higher figure than was imagined, being quoted at \$44,000 in all, of which only \$2,400 are indirect. By far the larger proportion of the liabilities are in connection with the Pottery Co., \$16,244 being put down as the claim of that corporation, besid'ss which the company's debts assumed by him reach a large figure ; the liabilities in connection with his own importing business are comparatively "slight. The statement of assets is not yet prepared, but it is feared the deficiency will be considerable.

-P. Hendershott, grocer and spice manufacturer of St. Catharines, has just effected a composition at the rate of 45 cents on the



dollar, 30 cents payable in four months, and 15 cents in one year. Mr. Hendershott was formerly engaged in general business at Drummondville where he was fairly successful. In 1872 he started in St. Catharines, but the more was not a favorable one, as in 1875 he found that his means were impaired to such an extent as to render a settlement of 85 cents necessary. As an inducement towards getting his last arrangement he stated that a partner with \$5,000 would join him in event of the composition being granted.

— The cable news that the Earl of Dufferin had consented to remain in Ganada for a further term of twelve months caused a universal feeling of satisfaction, which was tempered only by the regret that his intended stay was not prolonged indefinitely.

- An attachment has issued against Andrew Mulholland, a leading plumber of Quebec, who has been the subject of frequent suits of late. This party has had every opportunity to do well, and could have made a competency by proper attention to business. His liabilities it is expected will reach to about \$10,000.

- Mr. Thomas Gray, of the British Board of Trade, has published a book in which he shows that during the past three years, out of 65,042 seamen employed by the Canard Line, only nine were lost, and those by falling overboard. "What employment ashore, or, indeed, what life of idleness or of pleasure ashore," Mr. Gray asks, "can offer such chances of freedom from casuality?" In a fairly good ship a man, he contends, is safer at sea than anywhere else This opinion is antagonistic to the generally prevailing one that a scafaring life is an exceptionally dangerous one.

-- Some decisive action has at last been taken in the matter of the now somewhat famous

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dividend sheet of the "Montreal Packing Co.," the peculiarities of which we noticed at the time of its issue. An application has been made before the court for a rule to compel the assignce to declare a dividend, and, if the case proceeds, the explanations as to how the \$2,650 realized from the sule of assets, &c., was dissipated in expenses and fees, will doubtless prove interesting to those interested. There can be no doubt that many of the items of expense are excessive, and the liberality of the inspectors to themselves and the assignce has been freely commented on.

-Among the many great improvements in St. John, N.B., the result of the terrible conflagration one year since, we notice the new Hotel Dufferin, corner of Charlotte street and King square. This house was opened to the public on the 20th inst., by Mr. George W. Swett, formerly manager of the Victoria hotel at that city, and has been entirely refitted and refurnished. From the long experience of Mr Swett, when "mine host" of the Victoria, and from his great popularity, there is no doubt the Hotel Dufferin will attract a large share of the travel, and become as great a favorite with the public generally as the respected nobleman after whom it is named.

— The Insurance Times for June throws a damper upon Mr. Stark's New York enterprise. Besides making some ridiculous personal allusions, it says that those who lent their names at first to the scheme have thought fit to decline taking stock in it; also that although "a guaranty association would be a great boon to the country, there are few men, even among those best acquainted with the business, who