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Make prompt Cash advances on all consignments of
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*Wool to Manufacturers at most advantageous figures.***We sell to the Wholesale Trade only.**

— The destruction by fire of Mr. Brook's woolen factory at Listowel last week is said to entail a loss of ten to eleven thousand dollars, only three thousand of which is covered by insurance. The stoppage of work will furthermore entail a heavy indirect loss to the town.

— A merchant on James street, Hamilton, has decamped with his stock in trade, leaving behind him furniture twice mortgaged and other debts innumerable. The day before his departure he was promising creditors payment in full on the morrow.

— The residue of the bankrupt stock of Germain & Co., Winnipeg, originally bought by D. G. McBain, has been sold by the latter to a dealer in bankrupt stocks, of this city. We are informed the transaction was a profitable one, the entire stock realizing considerably more than the 50¢ cents on the dollar at which it was bought.

— As already referred to, a woollen factory is to be established at Napanee under the stimulus of a grant of \$4000, the proprietors agreeing to carry on the business for eight years, employ not fewer than 25 hands daily, and expend \$10,000 annually in wages. The factory is expected to be in complete running order early this fall.

— The St. John Gas Light Company seems to be flourishing. At a late meeting the business of the fiscal year was submitted, showing \$21,000 surplus. No dividend was declared, as extraordinary disbursements were to be made on construction account. About \$50,000 of bad debts, not counted as assets for some time past, were finally stricken from the books.

— There is trouble at the Dundas cotton mills. A number of weavers lately brought out from Lancashire, Eng., claim that misrepresentations were made to them by the agent who induced them to leave home, both as to character of the work and hours of labor.

They now refuse to work, and make extraordinary demands not likely to be complied with.

— Mr. Jeffrey Penfold, manager of the branch of the Bank of British North America at Halifax, is to have the management of the branch in this city.

— The liabilities of T. James Claxton & Co., as officially stated, are: English creditors, £80,950.-16s.; Canadian creditors, \$64,188.25; Merchant's Bank, \$124,055.65; Molsons Bank, \$104,520.-86; Consolidated Bank, \$74,768.64, of which the last three items, amounting to \$303,345.15 are called indirect, being secured by customer's paper. Reckoning exchange at par the total liabilities are \$761,496.07.

— The report that the Merchants Bank of this city has recently negotiated a loan of \$500,000 for the Quebec Government, has this foundation in fact: The Quebec Government some time since effected a loan in New York of which the sum named, \$500,000 still remained to its credit in that city. The Bank of Montreal, after negotiation, gave Canadian funds for this amount. "Three black crows,"

— Phosphate mining operations are entirely suspended in the Ottawa region, the few hands retained by the several companies being merely employed in taking care of the plant, &c., and there is little probability of resumption on any scale until the market takes a turn for the better. The quantity ready for shipment along the railway depots and river ports amounts to between 4,000 and 5,000 tons. The rate offered in Britain still remains about thirteen pence per "unit."

— After a thorough examination of the "New Canadian Counting House Book-Keeping," issued by Messrs. Beatty & Johnson, we feel no hesitation in affirming that it is destined, before long, to take a prominent place in the literature of accounts. As sound in its exposition of principles as any of the American works on the same subject, which are so deservedly esteem-

Leading Wholesale Trade of Quebec

J. H. BOTTERELL & CO.

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ed, it contains, besides, practical applications of these principles of the most varied character, with a remarkable amount of information as to details.

— Messrs. John Hutchison and J. E. Bryson, late of the Royal Canadian Insurance Company's staff, have formed a co-partnership, for the purpose of transacting a general insurance and adjusting business. Mr. Hutchison is well known to the profession through his connection with the Royal of England, the Citizens' and the Royal Canadian, while Mr. Bryson can claim a no less satisfactory record in the service of the last-named company since its inception.

— Charles D. Holmes, proprietor of the American House, of this city, has been compelled to suspend payment, in consequence of losses growing out of the hotel business proper. At an informal meeting of creditors, held on Tuesday, 17th inst., it was resolved to continue on the business, pending an adjourned meeting to take place July 2nd, under the management of the assignee subject to the supervision of three inspectors duly appointed. The liabilities were ascertained to be about \$20,000, instead of \$14,000 as first reported.

— Those Adolphustown farmers who clubbed together last fall and shipped 3000 bushels of barley to Oswego will, it may be hoped, find but few imitators. They refused \$1.05 bid in the home market, and now have to pocket 27 cents nett, complete returns having been received a