

BELDING, PAUL & CO.,

MANUFACTURERS OF

SEWING SILKS,

&c. &c. &c.

30 ST. GEORGE STREET, MONTREAL.

Call attention to Reduction of Prices for Spring as per PRICE LIST issued this day.

OUR NEW BRANDS OF

EXCELSIOR TAILORS' TWIST IN BLACK,

TSATLEE " " COLORS,

Are, for perfection of Finish and Roundness of Thread, unequalled by any sold in the Canadian market.

In order to encourage the growing demand for a better 50-yard spool than that so popular in Canada of late, we have reduced our Brand of

EAGLE, 50-yds (4 lbs strength)

TO

40 cts. per doz.,

And confidently recommend it to the Trade as an article that will give every satisfaction.

Produced in all colors in Letter A

" Blacks " A, B, C, D and E.

Montreal, Jan. 23, 1880.

D. MORRICE & CO.,

Canadian Manufactures,

MONTREAL & TORONTO.

Hochelaga Grey Cottons, Cotton Yarns, and Bags,

Valleyfield Bleached Shirtings,

Stormont Col'd Cotton Yarns, Denims, Tickings, Checks, &c.

Knitted Goods, Tweeds, Flannels, &c., &c.

THE WHOLESALE TRADE ONLY SUPPLIED.

Wm. McLAREN & CO.

BOOT AND SHOE

MANUFACTURERS,

Factory: 90, 92 & 96 Jurors Street,

Offices and Warehouse: VICTORIA SQUARE,

MONTREAL.

McGRAIL & WALSH,

COMMISSION MERCHANTS,
AND DEALERS IN

Pork, Dressed Hogs, Lard,
Butter, Eggs, &c.

ORANGES, LEMONS, APPLES,

And all kinds of Fruit in Season.

No. 8 CLAUDE STREET, } Opp Bonsecours
MONTREAL, QUE. } Market.

Consignments solicited.

Toronto wholesale firm, whom he owed \$24,000, and who are also the chief creditors and supporters of the lesser dry goods man referred to, leaving 60c. on the dollar for the other creditors. His liabilities were nearly \$30,000; assets not yet known. The other creditors have some reason to regret the want of some substitute for an Insolvent Law.

The offer of 50 cents in the dollar, cash, made by Mr. Young for the estate of Young & Chapman, wholesale boot and shoe manufacturers of this city, whose failure we noted recently, has been accepted, but the business is to be wound up. Mr. Richard Smardon, a practical manufacturer, who will be remembered as formerly in partnership with Mr. Young in the same line, is understood to be the prime mover in the recovery of the estate. But there is a still inner wheel. The estimate previously made requires some modification. The liabilities amounted to \$50,000 indirect, and about \$47,000 direct. In the valuation of assets, the machinery was put down at \$12,000. The creditors, with the exception of one concern in France, who have no representative here, have agreed, and with the further

DUNCAN BELL,

COMMISSION MERCHANT

AND

MANUFACTURERS' AGENT.

Canadian Woollens, Hosiery, Rubber Clothing, Cordage, Twines, Nets, Rubber and Horn Combs, &c., &c.

70 ST. PETER ST., MONTREAL.

exception of a firm in this city, ranking for \$2,400, who say they never saw the color of Young & Chapman's money, and refuse to sign the discharge embodied in the deed of composition. The chief causes of the failure are said to be inadequate profits on their goods.

W. J. Hamilton & M. McCallum, Ailsa Craig, Ont., have, to say the least, attained an unenviable reputation in a remarkably short time. Last autumn they commenced business in the same store, Hamilton in the line of gentlemen's furnishings, etc., with limited capital, and McCallum, who was reputed to be a man of means, as tailor. Some people were led to understand that they were partners, and a traveller for a Toronto firm was favored with an order from "Hamilton & McCallum," on four months credit. When the note became due, early in the present month, the Toronto firm, in reply to a telegram, received a letter from Mr. Hamilton, stating that the landlord had seized the whole of his stock for rent, and offering his services as employee until the amount due was paid. An investigation revealed that there had been no partnership, that the landlord had privately sold the stock, valued at a small amount, to Mr. McCallum for 65 cents on the dollar, and that a couple of

Porter & Savage,

TANNERS,

AND MANUFACTURERS OF

LEATHER BELTING,
FIRE ENGINE HOSE, HARNESS, MOCCASINS,
LACE, RUSSET and

OAK SOLE LEATHERS,

OFFICE AND MANUFACTORY:

436 VISITATION STREET, MONTREAL.

London firms had also some cause for regret. McCallum disclaims having been a partner with Hamilton, but acknowledges taking a letter out of the post office.

It requires something finer than a *curry-comb* to disentangle the mazes of the Quebec Loan in order to render them intelligible to "Rusticus" of the *Witness*.

The lumber business in which Mr. R. B. Morrison, of Morrison, Ontario, is principal owner, is likely to bring to grief all parties concerned. An examination made by Mr. McDonald of the business, into the nature of the assets, especially the timber limits at Sault St. Marie, showed what was deemed a satisfactory state of affairs, but it required only about nine months to develop the fact that the limits were of comparatively little value on the market. Large quantities of logs which remained over winter could not be dug out even in winter and removed except at an expense little short of new cuttings, and the result is absolute ruin to Mr. Morrison, now residing in Hamilton, to a farmer near Guelph who raised \$3,000 to put into the business, and to others more or less concerned. Mr. Morrison has considerable property in the thriving village of Morrison, among which may be rated the elegant three storey double front stone building leased and occupied by the