

BELDING, PAUL & CO., SILK MANUFACTURERS, MONTREAL.

Beg to notify the trade they are preparing, and will have ready February 1, 1881, a full stock of

KNITTING SILK

Of very superior quality and variety of Colors, especially adapted for

Hose, Mittens, Wristlets, Purses, &c.

METHYLATED SPIRITS,

A perfect Substitute for Alcohol and 50 per cent cheaper.

Used as solvent for Shellac Gums in making Varnishes and Lacquers; also for cutting Oils, preparing Dye Stuffs, Tinctures, Medicines; extracting Perfumes and Essences, Thawing frosty Gas Pipes and Meters, etc., etc., etc. In general use in Laboratories of Anatomy and Natural History.

For Burning and Mechanical purposes generally it has no equal.

MANUFACTURED ONLY BY

MICHEL LEFEBVRE & CO.,

GOSFORD STREET, MONTREAL,

Old Dominion Theatre, opp. Champ de Mars.

Messrs. Dun, Wiman & Co. give the number of failures in Canada in the second quarter of the year as 183, with liabilities of \$1,876,302, and for the first half-year 1881 as 349, with liabilities of \$3,902,858, against 649, with liabilities of \$5,660,848, in the first six months of 1880. Following is a comparative statement of failures in the Dominion during the first six months in the years named:—

	1879.	1880.	1881.
No. of failures.....	1,175	480	322
Actual assets.....	\$9,245,119	\$3,192,069	\$2,457,040
Liabilities.....	17,903,448	6,466,194	4,409,577
Percentage of assets to liabilities.....	51 6-10	49 3-10	40

The by-law authorizing the Ottawa Gas Company to introduce the electric light into the city has been passed by the civic authorities. The city Corporation have also a scheme they are about to promulgate for lighting the city with the electric light.

The investigation into the charges against Manager Parish and Captain Rankin of the "Victoria" disaster case, will be re-opened to-day. The London police have succeeded in obtaining the names of 425 survivors, and the bodies of 180 victims have been recovered, hence it is apparent that the evidence of those who stated that there were not 400 people on board the steamer when the disaster occurred, is not to be relied upon.

The following changes have been made in the staff of the Merchants' Bank within the week: Mr. J. G. Fitzgibbon, who has been Sub-Manager at Toronto, has been appointed Manager at Ingersoll, while Mr. E. P. Trew, who has been in charge at Ingersoll, takes the position of Sub

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.

DUNCAN BELL COMMISSION MERCHANT

AND

MANUFACTURERS' AGENT.

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

70 ST. PETER ST., MONTREAL.

Manager at Toronto. Mr. Charles Meredith, heretofore Accountant at Hamilton, comes to Montreal as Accountant, and Mr. C. H. S. Cooke, now Paying-Teller at Toronto, becomes Accountant at Hamilton.

Mr. H. F. Deering, proprietor of a shoe store in Newmarket, Ont., was supplied with a stock of boots and shoes by the wholesale firm of J. & T. Bell of this city. A short time ago Mr. Bell secured the issue of a warrant charging Deering with concealing and disposing of a quantity of boots and shoes to value of \$1,000. Deering was arrested in Toronto and taken back to Newmarket for examination. The case remanded till last Tuesday without any evidence being tendered by the prosecution; meanwhile Deering is on bail, and it is said has quite a different story to tell from the particulars set out in the information under which the warrant for his arrest was issued.

Some time ago Napanee town council passed a bye-law, which the people afterwards ratified, giving a bonus of \$4,000 towards starting a woollen factory, to be conducted by Mr. Sylvester Taylor. The council decided to take a chattel mortgage on the machinery and goods in the said factory, and also to see that the property was insured for at least \$2,000. The mortgage was given, but the insurance, if ever obtained, was allowed to lapse, and about two months since the property

TO THE TRADE.

CANADA TOBACCO WORKS

MONTREAL, QUE.

A. D. PORCHERON

PROPRIETOR.

MADE
from Finest
Natural VIR-
GINIA PLUG of
Medium strength, and
naturally Fragrant; burns
nicely, and a most Pleasant
Companion.

GIVE THIS BRAND A TRIAL AND
YOU WILL USE NO OTHER.

THE "BRISTOL BRAND."



LEATHER BELTING.

ROBIN & SADLER,

(Successors to Barry, Smith & Co.,)

MANUFACTURERS OF

**FIRE ENGINE HOSE,
LACE LEATHER, ROLLED SKIRT-
ING and DRESSED SHOULDERS,**

594, 596 and 598 ST. JOSEPH STREET,

Montreal.

was burnt, resulting in a loss to the town of \$4,000. Taylor has decamped, and now there is strong talk of suing the councillors personally, not only for the \$4,000, but also for the indemnity which they have voted themselves.

In these days when merchants all over the Dominion are lamenting the absence of a wholesale bankrupt law, a crumb of consolation may perhaps be derived from a perusal of the following statement prepared by the assignee of an estate under the old Insolvent law. The estate referred to was that of a grocer in this city who failed some five or six years ago, and for the disclosure we are indebted to one of the creditors, who accidentally came across it among other curiosities stored away in his desk:—

Proceeds of sale.....	\$292 97
Cash collections.....	99 79
	\$392 76

Dr.		
Advertising assignment.....	\$16 85	
Do. appointment.....	9 67	
Do. sale.....	4 25	
Prothonotary.....	5 00	
Notary.....	5 00	
Rent.....	100 00	
Postages.....	4 03	
Assignee's commission.....	62 00	
Do. discharge.....	39 00	
Insolvent's discharge.....	35 21	
Advertising dividend.....	25 00	
Corporation account.....	16 75	
Rent.....	80 00	
		\$393 76

The amount of liabilities is not stated, neither is the dividend, which manifestly was reduced to nothing, but for advertising which, notwithstanding, the creditors were charged \$25. If this is to be taken as an example of the manner in which bankrupt estates generally were wound up at that period, it is not surprising that the