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**GRAY, RENNIE & CO.  
Toronto, Nov. 29, 1876.**

men they have likely driven too fast, as young men will do occasionally. The hard times and the partial failure in the first business has been more than they could overcome.

THE Jacques CARTIER Bank have caused the issue of a writ against Messrs. E. Hudon fils & Co., wholesale dry goods merchants, Montreal, for \$11,250. This house, which is an old and respected one, in former years held a good position, but became involved through real estate investments and other complications, and some nine or ten months ago obtained an extension of time from their English creditors. The liabilities will probably reach \$150,000.

ARTHUR B. GLASS, a teller in the Molsons Bank at Montreal, is in gaol in that city, charged with embezzling the Bank's funds. A fellow employee informed the Bank that Glass was behind in his cash and contemplated a larger "haul," amounting to some \$35,000, preparatory to leaving the country. Glass was a clever young man, respectably connected, but was addicted to betting, and of late had been speculating heavily in stocks.

HOROWITZ BROS., tobacconist, Montreal, have called a meeting of their creditors, the estate will pay it is thought about twenty-five cents in the dollar. They have been manufacturers of some brand of cheap cigars which would yield them, cheap though they are, a fair profit; but all this and more was swallowed up by the bad debts incurred.

SHIPMENTS of Canadian goods continue to be made to Australia *via* New York; twelve car loads from Ontario were sent across Suspension Bridge a few days ago. The ship "James S. Stone" has a full cargo and sails to-morrow; the "Escort" will take her place on the berth and load the remainder of the shipments. The ocean freight upon samples for exhibition is paid

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Exclusive Agents for the C. C. & Manufacturing Co's Woodenware, Brooms, &c.

by government, but a number of merchants are forwarding other goods on private account. Mr. W. H. Frazer, the Ontario Commissioner, who is working energetically for the adequate representation of Canada at the New South Wales Exhibition, informs us that our people have been invited to take part in one at Melbourne, to be held shortly after the close of that at Sydney.

WE HAVE received from Messrs. Thomson Birkett & Bell, creditors of A. O. Stringer, the merchant whose failure was mentioned in this column last week, some particulars as to this estate, which tend to show that Mr. Stringer during his school teaching days had studied the "rights of parties" with a result which, however comforting to his own mind, is by no means reassuring to any one who shall give him credit. His doctrine says in effect that, while the proceeds of his sales are in the shape of notes or accounts, or while the goods are yet unsold on his shelves, they are available for his creditors; but the moment he turns them into the shape of a house and lot, they are no longer available. The firm named had for some years assisted the insolvent with his annual stock-taking and balancing, and, as their letter informs us, "upon making up such a statement for 1876 at the end of October, found a lessened surplus of assets over liabilities, as compared with last year, of about \$1400 (although his statement still showed a surplus of over \$1,000). Upon writing to Mr. Stringer for an explanation of this shrinkage, he replied the saying he had bought a house and lot during past year, and had improved the property, as he wanted to have a home to retire to should anything happen to his business. He at the same time proposed that his creditors should accept 50c on the dollar, spread over 3, 6, 9, 12 and 15

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To which they invite the attention of the Trade.

**THOMAS WALLS & SONS***Macnab, Marsh & Coen,*

WHOLESALE

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months as in full of their claims, as he thought that was all he was able to pay them. Upon receipt of this *cool* proposal the creditors at once issued the writ of attachment. The claim of of Stringer's father now made for \$2,300 and a number of other local claims amounting over \$800 more, were not included by Stringer in the statement of his affairs made up at the end of last month. So far as we know his father has not advanced him any monies, nor assisted him in any way during the years he has been in business."

—A branch of the Merchants Bank of Halifax has been opened at Souris P. E. I. and it is contemplated to open another at New Glasgow N. S. which already possesses an agency of the Bank of Nova Scotia. Thomas Whiteman the agent of the Union Bank at Annapolis has resigned and will do some banking on his own account for the present. Mr. A. Shearer is appointed his successor. The Bank of Nova Scotia will shortly open an agency at Annapolis and rumor connects Mr. Whiteman with the appointment of agent.

—An insurance map and plan of the city of St. John, N. B., for the use of insurance companies is about being prepared and will shortly be issued. Fire maps of Halifax were issued some time ago to the underwriters of that city.

—We are glad to observe in the last issue of the *Scientific American* an appreciative article on the "Canada Sawmill" as it terms the portable engine and saw produced by the Waterous Engine works. The "simplicity of its construction, and the accuracy with which it does its work" says the journal in question, have attracted much notice, and also earned a very favorable report from the Centennial judges.