

tock; at least, the two first named are flax millers, and Mr. Klein is in the store business. Having considerable transactions with the failed firm of Oliver, Gibbs & Co., of Montreal, they made a heavy loss by that firm, which, added to their other embarrassments, has compelled them to look for indulgence.

THE Montreal shoe manufacturing concern of Leggat & Johnson has failed, with liabilities of \$140,000. The value of the assets is not yet estimated, perhaps wisely, for after the experience of the shoe estates sold on Wednesday, it is hard to say what the plant, stock and debts of such a firm will bring. We regret much to observe the stoppage of a much less pretentious and more prudent manufacturer, Mr. Richard Smerdon, who has, we are told, a nominal surplus.

FROM the 5th to the 25th March inclusive, 32 attachments against, and 16 assignments by traders, are announced; 5 traders are offering compromises, 4 asking extensions, 6 holding meetings of creditors, and a number more in difficulty of other kind. Among those attached we find A. C. Brown, general store of Aylmer, N. Tetrault, hats, Chatham, Luke Doyle, hotel, Hamilton, A. J. Webster & Co., shoes, London, Henry Allen, dry goods, Stratford, Colin Gillies, West Lorne, N. Gelinas, general store, Three Rivers, A. Dorais, dry goods, Montreal. Those who have assigned include H. D. Parks, jeweller, St. Catharines, A. Arcand, milliner, Quebec, E. Burns, lumber, Hamilton, and Donald Smith, general dealer, Campbellton, N.B. Eight dealers or firms, are selling out or going out of business, among them Hugh Gilchrist of Ailsa Craig.

CLEVERLY executed counterfeit five dollar notes on the Bank of Commerce are being circulated in London, Ont., some have passed through the hands of bank officers there without detection.

ONE is not prepared to hear of the assignment which took place a few days ago, of Mr. Jacob Beck, of Baden, well known for years past as a miller and founder. About the beginning of last year Mr. Beck claimed a surplus of nearly \$100,000, while he owed but \$20,000. His assets were in the shape of real estate, \$8,000; foundry, machinery and patents which cost \$60,000, valued at \$40,000; steam flour mill, \$20,000; flax and other concerns, say \$5,000, and other assets. The fact appears to have been that he was too much "locked up," and with all his costly establishments he could not realize to meet current indebtedness.

JOSEPH RUCHTY, a New Hamburg shoe dealer, has been arrested at the instance of Messrs. T. C. Kerr & Co's. estate, Hamilton, for obtaining goods by misrepresentation. He had offered to compromise at 30 cents in the dollar, and upon investigation it was found that the property he professed his own was in the name of his wife, while the business was really carried on by his sons.

We published a letter recently from "An old Stager," commenting upon what is unpleasantly true of too many hotels in Canada, viz., that their cooking is defective, their bed rooms un-

tidy, and their closets disgraceful. We now find with satisfaction, that the Commercial Travellers' Association, whose members doubtless experience more discomfort from this condition of things than any other class, have made a move in the matter which is likely to do good. A committee appointed by the Association has addressed to each of its members a circular desiring them to report upon the condition of hotels, which are defective in the following points: 1st. clean and comfortable bed rooms and beds, 2nd. wholesome food, properly cooked, 3rd. Sanitary and closet arrangements, clean and convenient of access, 4th charges, reasonable and consistent with the accommodation provided. The sister associations of commercial travellers have been asked to co-operate, and we trust to see the many country Bonifaces forced to realize that their hostelries are sadly in want of improving.

MR. PAQUET's malversation of the funds of La Banque de Hochelaga in Montreal appears to have given rise to reports of an alarming character with respect to the cashiers of two other banks in that city. On Monday last "the street was in a fever of excitement," we are told, over stories of defalcation, suicide, and what-not. The officers most affected by these reports were, however, at their posts at last accounts, and whatever the result to their own pockets of their speculations, the institutions they represent deny that there is any default or heavy overdraft. If, as it is alleged, the stories were set afloat by stock-jobbers, there should be means found to trace and punish the guilty parties.

THE Wyandotte Rolling Mills, established nearly twenty years ago, at Wyandotte Mich. a village on Detroit river, for the rolling of Lake Superior iron, and which cost the builder, Capt. E. B. Ward, something near half a million of dollars, were sold recently to Mr. S. P. Burt for \$75,000. As another instance of the depreciation of manufacturing property, the plant of the Atlantic Delsine Company, at Providence R. I. was sold at auction for \$300,200. The property originally cost over \$2,000,000. This property was commenced in 1861 and from completion in 1875 was run with little interruption, but since the latter date has been idle. Its productive capacity comprised 45,000 cotton spindles, nearly 20,000 worsted spindles, and twenty six sets of cards.

WHILE the New York State Legislature is making an effort to get rid of the abuse of permitting legal advertisements to be hidden away from the public gaze, and a virtual concealment of sales made possible, by advertising real estate sales in foreclosure or partition in a single obscure legal sheet, the Pennsylvania House is endeavoring, says the Philadelphia Record, to introduce that very objectionable system. A vast deal of land in New York is sold, we are told, for less than its actual value through want of publicity. The real-estate rings profit by these transactions, which sometimes beggar widows and orphans. The remedy proposed is to compel publication in two daily papers, and these, it is suggested, should be the leading ones.

## The Leading Wholesale Trade of Toronto.

GGG	BBB	SSS	MM	MM	TT	TT	HH	HH
G G	B B	S S	M M	M M	T T	T T	H H	H H
G G	B B	S S	M M	M M	T T	T T	H H	H H
G G	B B	S S	M M	M M	T T	T T	H H	H H



H	H	E	E	N	N	D	D	E	E	R	R	S	S	O	O	N	N	H
H	H	E	E	N	N	D	D	E	E	R	R	S	S	O	O	N	N	H
H	H	E	E	N	N	D	D	E	E	R	R	S	S	O	O	N	N	H
H	H	E	E	N	N	D	D	E	E	R	R	S	S	O	O	N	N	H

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Cases and Mats of finest Figs.

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