## HODGSON, SUMNER & CO. IMPORTERS OF

#### DRY GOODS.

SMALL WARES and FANCY GOODS. 347 & 349 ST. PAUL ST. MONTHEEAL.

#### Mearthur, corneille & co..

Importers of and Dealers in

#### White Lead & Colors,

Varnishes, Oils, Window Glass, Star, Diamond Star, & Double Diamond Star Brands. English 16, 21 and 26 oz. Sheet. Rolled, Rough and Polished Plate Glass. Col'd, Plain & stained Enamelled Sheet Glass. Painters and Artists Materials. Chemicals, Dye Stuffs. Naval Stores, &c., &c., &c.,

OFFICES AND WAREHOUSES: 310, 312, 314 and 316 St. Paul Street AND

253.255 and 257 Commissioners Street MONTREAL.

DAVID DOWNS, late of the Union Mutual of Maine, has joined the staff of the New York Life Insurance Co-Mr. H. J. Johnston has received the agency of the London and Lancashire Fire Insurance Co. for this city.

MR. F. CAVERHILL, who timely possessed himself of the guarantee for the absent president of the Exchange Bank, is, with others, disappointed to find that the document is worthless, because it had not been renewed from year to year, as necessary in such cases.

New York, March 3rd, 1884. To the Editor of Journal of Commerce, Montreal:

We have been trying for some time to get the denomination of the money issued by the Dominion, paper, gold and silver; if you could give us such information, or recommend some book to us, also give us what information you can in regard to counterfeits, you will greatly oblige,—A Subscriber.—[Will "A Subscriber" please send his name?—Ed. J. of C.]

THE ESTATE of J. W. Fraser, jeweller, Milton, Ont., recently referred to, shows liabilities of \$1700, and assets of about \$1500, the latter consisting of stock and book debts. He offers 40 cents in the dollar, payable in 3, 6, 9 and 12 months secured by chattel mortgage in trust. Mr. Fraser, who enjoys a good reputation, attributes his difficulty to losses by unwise credits. It is to be hoped the lesson may not be thrown away.

HURON AND MIDDLESEX.—The annual report of the Huron and Middlesex Mutual Fire Insurance Company, published elsewhere, affords an opportunity of making a comparison with that for 1882. The results of the year's business should be gratifying to the management and members:

*	1882.	1883.
Number of policies	1,549	1,900
Amount at risk	\$960,056\$1	,296,074
Assets	27,846	29,150
Liabilities	4,270	2,874
Losses	6,994	6,459

Leading Wholesule Trade of Montreal.

# H. SHOREY & CO.,

# Wholesale Clothiers and Mantle Manufacturers

32, 34, 36, 38 and 40 Notre Dame Street West54, 56, 58, 60 and 62 St. Henry Street.

BRANCH WAREHOUSE.

MONTREAL.

Post Office Street, Winnipeg, Man.

Our travellers are now on the road with Spring Samples. We are, as usual, showing Novelties and Specialties for the coming season.

## KENNETH CAMPBELL & CO.

WHOLESALE DRUCCISTS.

OFFER FOR SALE

Cod Liver Oil, Newfld., Cod Liver Oil, Norwegian, Coriander Seeds, Cream of Tartar, 603 CRAIG STREET,

MONTREAL.

J. A. Cameron, who began the grocery business in Guelph, Ont., some 4 years ago with a cash capital of a few hundred dollars, has made an assignment. He shows liabilities of about \$5,000; assets nominally equal, in stock. accounts and fixtures. Mr. Cameron formerly compromised at 65c in the dollar, but one-fourth of this remained unpaid; 75c in the dollar is the probable dividend. The trustees are Messrs. Simpson, of Simpson, Stuart & Co., Hamilton; and Gowan, of Gowan, Kent & Co., Toronto.

THE annual meeting of the Montreal Loan and Mortgage Co., held last Wednesday, resulted in the almost unanimous election of the following directors: M. H. Gault, president; Richard Bolton, vice-president; A. F. Gault (re-elected) with C. F. Black and J. L. Morris, to replace the directors retiring. Pending the report of the valuators of the company's properties, any review of its affairs were premature. Further damaging developments against the late manager have arisen during the last few days.

EDMUND BURNHAM, flour and general commission merchant, and Burns & Longstaff, grocery and dry goods merchants, of Digby, N.S., are in financial difficulties, and have been compelled to make assignments for the benefit of their creditors. The liabilities of Burnham are about \$17,000, and Burns & Longstaff \$13,000. It is

## KIRK, LOCKERBY & CO.

## Wholesale Grocers.

St. Peler and St. Sacrament Streets. MONTREAL.

rumored Burns & Longstaff preferred Daniel & Boyd, of St. Johns, and T.C. Shreve, of Digby. Among others, Burnham made claims of W. W. Turnbull, of St. John, and T. U. Shreve of Digby, preferential.

As a prominent soap manufacturer of this city is buying up the claims of creditors of the estate of Mr. J. S. Mayo at 50 cents in the dollar it is probable that Mr. Mayo may abandon the ship and-resume business anew. His prospects cannot be much worse than when he began business some few years ago-continning the oil business of the late firm of Jones & Burland, of which he had been manager,-when his sole capital was several hundred dollars less than nothing, but which he managed to pay off in six months.

Godfroi Chapleau, who has carried on the manufacture of safes in this city for a number of years, with more or less of success, has at last been obliged to consult his creditors. He shows liabilities of \$40,000, and estimates his assets at \$32,000, including real estate valued at \$15,000 and a mortgage of \$4,000. His proposal to pay 40 cents in the dollar within a year, unsecured, is not acceptable to the creditors who think Mr. Chapleau is straining himself to make this offer. Had he stuck to his business and left outside ventures alone, he might have avoided the present diffi-