

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,

T. ATLEE " " 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.

JOHN S. SHEARER & CO.,

MONTREAL.

Representing well-known Makers of
Knitted Goods, Naps, Tweeds, Stoffes

&c., &c., &c.

Agents in Canada for Messrs. Wm. Lindsay & Co., Shippers and Forwarders of Liverpool, London and Glasgow. Messrs. L. & Co. having recently established a Branch House at Glasgow. Importers trading with Scotland will find it to their advantage to correspond with them or us as to rates.

Sutherland, sen., stated that the estate would pay about 33c on the dollar, but no meeting of creditors has yet been called, nor has any offer been made.

INSURANCE is largely based on the uttering operation of laws of chance, confessedly but little understood, and as a rule insurers subject themselves to a long period of constant risk of loss in the confident hope of an ultimate profit, but here is an instance of a contrary kind:

"The New York Life Insurance Company," says an exchange, "is reported to have made a very good thing in the matter of the annuity of the late John Brougham, actor. The theatrical benefit given him some two years ago netted \$14,000, which was invested in an annuity with that company, and gave the annuitant \$28 a week for life. The figures of the transaction are thus stated: In the two years the company paid Brougham \$2,912. The \$14,000, with interest at 5 per cent., amounted to \$15,800. Deducting the payments there is left \$12,488."

The firm of Steele & Roulston, who have been in business as general storekeepers at Williams-

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.

ford Station, Co. Grey, a little over 9 months assigned in trust a few days ago to Mr. A. Darling, Toronto, and their stock was sold in that city on Monday last at 42c on the dollar. The liabilities amount to about \$4,500, and the assets are estimated at about half this amount. No cash-book was kept by the debtors, and their affairs generally are in a sadly mixed state. The creditors, the largest of whom reside in Toronto and Montreal, have employed a man to examine the books, but with little hope of success.

In order to reduce taxation the well-known Pacific Mail Steamship Company indulges in the fiction of establishing its head office in a little village on the Hudson, some 30 miles distant from New York. Here the authorities assess the property of the Company on a valuation of \$1,000,000, whereas in New York the valuation was placed at \$3,500,000. The last session of the State Legislature opened the door for this evasion, or escape, by enacting a law providing for the assessment and collections of taxes on corporations in the city or county in which their principal offices were situated. The principal offices of the Pacific Mail Steamship Company on this side of the Continent must necessarily be in the city of New York.

Porter & Savage,

TANNERS,

AND MANUFACTURERS OF

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

OK SOLE LEATHERS,

OFFICE AND MANUFACTORY:

436 VISITATION STREET, MONTREAL.

REFERRING to the serious damage done by hail and rain to the barley crops in the Bay of Quinte district, the N. Y. *Commercial Bulletin* says: "The barley growers of California are making much of the fact that the district in Canada from which the largest Atlantic and British brewers have been accustomed to draw their choicest stocks of that grain, the Bay of Quinte, on the St. Lawrence, has suffered serious damage, amounting to desolation, from a terrible rain and hail storm, which laid waste both rye and barley, to which this section is chiefly devoted. Brewing barley in California is reported in good condition, and the demand from this country and Europe will be chiefly upon the stocks of the California coast. The barley crop of this country is ordinarily about ten million bushels, and the loss of the Canadian crop will tend to advance the price of this grain."

NOTICE has been directed in these columns from time to time to the importance of insolvency statistics as one of the most reliable and conclusive methods of determining the actual state of trade as to stability. The mercantile agency of Dun, Barlow & Co., has just published the record of failures in the United States