

THE Montreal Brewing Co., which recently failed, is to resume business, with Mr. Thomas Cushing as Manager.

CHAS. ST. JEAN, general store, Upton, Que., has been attached, his liabilities are in the neighborhood of \$3,000.

OCTAVE CARON, tinsmith, Three Rivers, Que., has been served with an attachment; he has not made a living at his business. His obligations are small—probably not over \$1,200.

P. F. CANTARA, contractor, and formerly a grocer at Sorel, Que., has been attached, owing some \$10,000. He has been recently sued by his workmen; has had no paying contracts of late; and, having given up the grocery business, had no other income. The estate is thought a poor one.

THE wholesale dry goods firm of Messrs. Laing, Sutherland & Co., London, has dissolved, their partnership expiring. Mr. J. B. Sutherland retires, and Mr. Laing continues the business under the style of John B. Laing & Co.

SOME Quebec-built sailing vessels have recently been disposed of to parties in Europe and as this seems to indicate an improved demand, some of the Quebec shipbuilders are laying down keels so as to have ships ready for the spring trade.

THE Baylis-Wilkes Manufacturing Co., of Montreal, which has been in difficulty for some time, has been put into insolvency; a writ having been issued at the instance of A. Ramsay & Co. The liabilities are 48,292, and the nominal assets, consisting chiefly of real estate and machinery, are placed at \$47,000.

MR. DUNCAN McDUGALL, of the firm of Cochrane, Cassils & Co., boot and shoe manufacturers, Montreal, met with a severe accident near Vaudreuil railway station the other evening. Walking down the line to get into one of the rear cars, he fell into a culvert, fracturing his collar bone and sustaining other injuries.

MR. T. M. BRYSON, one of the appraisers in the Montreal Custom House, died on Saturday last from heart disease. His loss will be severely felt, not only by his many friends, but by a large number who had business dealings with him, the hardware trade in particular. His knowledge of this branch of business enabled him to act as appraiser of such goods with great exactitude.

A FRENCH journalist estimates that there are 23,188 newspapers published in the world. Of this total he allots to America, 9,129; Asia, 387; Africa, 50; Europe, 13,622; of which latter, 2,509 are credited to England, 2,000 to France, 1,226 to Italy, 1,200 to Austria, 500 to Russia.

A MR. FOSTER, who carries on business as a milliner in Chatham under the maiden name of his wife, M. L. Nisley, has recently forfeited to the Customs authorities dry goods to the value of \$500, and been fined \$200 besides, for smuggling. This is not, we believe, the first offense. It must require the sale of a good quantity of "underground" goods to make up for such a penalty as this.

A YOUNG man in Drayton, doing business as a founder in a small way, D. C. Kilpatrick by name, fell into business difficulty quite lately. Feeling disheartened at the prospect before him, he left the neighborhood, and his creditors may now make the most they can of his estate.

JOSEPH MERCIER, general store keeper, of St. Henedine, Que., has assigned. He fell behind in 1876, and effected a composition of 10/- covering eighteen months. After getting pretty well through with his settlements, he became weakened and lost all the margin he was at first supposed to have. Liabilities thought to be \$8,000 to \$10,000.

JOHN OSTELL, an old lumber merchant of Montreal, is in difficulties, and is, we understand, offering a composition. He owes several banks, the liabilities being variously estimated. Through the lock ups and shrinkages of the depression, the estate has become greatly weakened. No writ has issued against him, and a settlement has virtually been effected, we believe, at about 50 per cent.

As incidents of the revival of trade in the United States and also of the results of thrift and economy, enabling the nation to become rapidly a creditor instead of a debtor, we see that the steamship *Westphalia*, from Hamburg last week brought to New York \$1,300,000 in gold, and the *Gallia*, from Liverpool, \$550,000. The value of exports from Boston for one week ending Nov. 7, was \$760,045, the imports at New York are very large: those of last week were \$218,000 larger than those of the week before.

PLOUGHING by electricity has been performed in France on the grounds of the chocolate manufactory of M. Menier. The motive power was supplied to the plough by a Gramme machine, itself set in motion by water-power, which is abundant on the estate. The plough did about the same work as if it were drawn by four oxen. It was a Fowler plough, with six shares. The motive power was supplied to it by a wire at a distance of nearly half a mile. The Gramme machine employed was the same that supplies M. Menier's manufactory with electric light.

How to make cheap leather from dear hides and cheap boots and shoes out of dear leather, are problems that are occupying the minds of a portion of the community of Rock Island, Que., at the present time. "Later on," a correspondent is constrained to admit, "the problem may solve itself, but just now, it is not clear how the thing is to be done." Let our friend take courage. The enterprise of the average Townships man is known, and for what he cannot accomplish, he may step across the convenient line 45°, and get assistance from the proverbial ingenuity of the Vermonter.

THE Consolidated Bank has issued a writ of attachment against H. Stanly, merchant, writs have also been issued against Francis Audet dit Lapointe, trader, and F. Wheeler, trader, all of Montreal.—J. W. Duncan, coal dealer of that city has been attached. He owes \$4,500, and shows as assets some \$1,200 in outstanding debts.—Writs of attachment have been issued

against Margaret and Jane Wood, boot and shoe dealers, and Pierre Serrin, grocer, Montreal.

THERE would seem to be exaggeration, if not some mistake, in the figures of the following item, which we take from a lively exchange, *Le Quotidien*, of Levis, opposite Quebec. Mr. G. M. Ross, so that paper says, has orders from Paris for a million pairs of foot-wear (*chaussures*) which are to be manufactured by Messrs. Fortin Constant & Co., who are building a factory at St. Sauveur that will employ 800 hands. We shall be very glad to learn that there is substantial basis for the paragraph.

In the Insolvent Court, Montreal, the examination of Messrs. Gilman, a director, and Menzies, the cashier of the Mechanics Bank has been commenced, but is not yet concluded. A good deal of interest is taken in the matter of the leaf torn from the Transfer Book, on which were written three transfers; one, according to Mr. Menzies' evidence being a transfer of thirty-four shares by Mr. Brydges to Mr. Gilman, to enable him to qualify as a director. It is somewhat unusual to find a man acting as cashier of a bank without a fixed salary, and yet that was the case with Mr. Menzies, according to his own account. The examination is to be resumed next week.

AN amalgamation of the Jacques Cartier and Hochelaga Banks is under consideration. A meeting of shareholders of the Mechanics' Bank was held in Montreal on Wednesday afternoon. The proceedings were not made public, but we learn that Mr. Walter Shanly was chairman of the meeting, and Mr. T. S. Evans, secretary. A committee was appointed to take advice as to the liabilities of shareholders; to confer with the official assignee and inspectors as to the actual condition of the Bank; and with the principal creditors and shareholders, to see if an amicable settlement cannot be arrived at. The said committee to report at an adjourned meeting to be held on December third.

A VERY painful and surprising instance of dishonesty, developed after a long period of apparently faithful service, is the recent one of Edward McAuliffe, long a trusted salesman for Mr. Robert Miller, wholesale stationer, Montreal. Mr. McA. obtained a credit of \$400 for his brother, who was opening a bookstore in Guelph, but when he was himself filling the order, he surreptitiously forwarded more than twice the amount of goods charged. It was a risky matter, to attempt to pack the order himself, and so conceal the fact that he was sending west his master's goods for the benefit of his brother, if not, indeed, for his own benefit. The fraud was detected by a fellow employee, and the goods were stopped in transit by Mr. Miller.

"LOCKED up his means in real estate, and gradually got behind in his payments"—This, we learn, is the main cause of difficulties of Mr. James Farrell, plasterer, of this city who made an assignment last week. Mr. F. was in good repute, and had good credit, as appears from the names of banks and business men on his