

THE creditors of Tiffin Bros.' estate, Montreal have agreed to accept 40 per cent. of their claims in cash, and grant the insolvents a discharge.

THE stock of John Paterson, tailor, in Hamilton, who failed some weeks ago, has been sold at 61 cents in the dollar, for cash.

A VERY respectable miller in Guelph, Mr George Tolton, has become involved and lately assigned. Previous to beginning in Guelph he had a mill in Acton which was burned.

A St. Louis newspaper, after a canvass of the factories of that city, estimates the number of unemployed persons at fifteen thousand skilled workers and nine thousand day laborers.

A DEALER in hardware and metals at Prince Albert, writes as under at the beginning of the year:—"Business in our district has not been quite up to the average. My sales have been fair considering the cutting off of a large amount of credit custom which I have found necessary. Business has been overdone in this district, with the usual result of throwing on the market bankrupt stocks. Collections not up to the average."

JOSEPH CLARK went from this city to Toronto Junction and began business as a grocer, baker, &c. But after only a few months the sheriff is in possession.—Morris Lary & Co. had a sort of collecting agency in Toronto. The concern is now non est, and Lary is said to have left a lot of his innocent patrons in the lurch. Many merchants are too ready to patronize irresponsible concerns of this sort.—At a meeting of creditors of A. Harraden, furniture dealer on Yonge street, the statement submitted showed assets of about \$2,200 and liabilities of \$4,000. His creditors kindly agreed to wipe off half their claim and give Mr. Harraden a year to pay the balance. He had been overstocked and probably had made losses by crediting.

From Lion's Head on the Georgian Bay, Messrs. Moore & Vandusen write: "In reply to the note requesting our view of the state of trade, we beg to say that as this community depends to a great extent on lumbering and as lumbering is very dull the times may be said to be hard. However, the mercantile part of our business has largely increased during the past year. Notwithstanding the fact that one-fourth greater quantity of goods goes for the same money as last year, our daily sales are 25 per cent in advance. We are not shantying any this season, having a great quantity of lumber remaining unsold."

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Fertilizers, &c

A SUBSCRIBER in London writes us that a case has come under his notice which, he thinks, should appear in type in our journal. These are the particulars: "In May, 1884, W. Filmar, tinsmith, of Hagersville, having previously bought a stock of hardware, larger than his means would justify, knowing he could not meet his payments, and being sued by one of his creditors, made an assignment. At a meeting of his creditors, he stated that if they gave him time he would pay 100 cents on the dollar. The creditors, however, agreed to accept 75 cents on the dollar at three, six, nine, twelve, and fifteen months, without interest, provided he would provide good endorsed notes, which he did. He has met all notes at maturity, and called on this firm a few days since stating his desire to take up his notes, also to pay the remaining twenty-five cents on the dollar, which he accordingly did. Although he has not paid the larger creditors in this manner, I understand he intends doing so, paying off each as he can make collections. I need not say this is a highly creditable action on the part of Mr. Filmar, and one seldom met with on this continent, and it is to be hoped that this example may be followed up by others in the same position. Doubtless, many will do so, provided they could accumulate anything beyond immediate requirements, but I fear nine-tenths of those who compromise have no intention of paying any more than they can possibly avoid."

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Boxes Finest Vega Layer Raisins.
Boxes and Qr. Flats Finest Dehesa Layer Raisins.
" Black Baskets
" and Qr. Flats Black Baskets.
" and Boxes London Layers.
" and Selected Layers Valencias.
" and Selected Valencias.
" and Fine off Stalk Valencias.
" Ordinary off Stalk Valencias.
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