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An offer of 50 per cent. is made to the creditors of W. M. Hymes, harness maker, at Lauder, Man., on liabilities of \$1,430. His assets amount to only \$850.

—Coley & Evans, dealers in farm implements, at Swan Lake, Man., have assigned.

The screw propeller, "Persia," belonging to the Toronto and Montreal Steamboat Co., was seriously burned at her moorings, in Toronto harbor, on Tuesday night. The fire started in a lamp explosion. Loss, \$18,000; covered by insurance. The boat lies, half sunk, at the foot of Yonge street.

The property of the Montreal Cold Storage Freezing Company was sold by auction on the 27th inst. There were present a large number of interested parties and representatives of the butter and cheese business. The company's real estate, situated on William street, was sold to Wm. F. Robinson for \$120,000, and the Guy street property was afterwards sold to the same purchaser for \$12,000. It is not stated who the parties are behind Mr. Robinson.

Henry Dennison, after farming several years at Cobden, Ont., moved to Sturgeon Falls, and opened a grocery and feed store. At that time he claimed to possess assets of \$1,600, and to have only \$200 liabilities. It appears that he granted credit pretty freely to the employees of the pulp mill, and as that mill has shut down, for some time, he thinks it best to assign.—In the same place, Thomas J. Meagher, boot and shoe dealer, has also assigned. Previous to this storekeeping venture, he had been a bartender in Renfrew.

A COMPROMISE, at 60 per cent., cash. on liabilities of \$5,000, has been concluded with the creditors of G. B. Salmond, dealer in stationery, books. etc., Brantford. In June, 1893, Mr. Salmond succeeded to the business of his sister, and still owes her \$4,900. In view of this fact, the general creditors may well congratulate themselves on their cash settlement.—Angus R. Sutherland dissolved partnership with his brother in the tinware business at Langton in August last. Now we hear of his assignment. A meeting of his creditors is to be held at Tilsonburg to-

Two young men, named George and Joseph Morrison, who had been empoyed as steward and waiter, respectively, on one of the large steamers of the Great Lakes, opened a boot and shoe store in Sarnia last February. A few days ago they sold out their business, and have since assigned. Quite a number of creditors are interested. This case is another illustration of how easy it is to obtain credit in this country. These men were quite unfitted for storekeeping. -Edward Huard succeeded James Mann, as butcher, in June, 1897, in Bonfield. Two years later he disposed of his business and opened a grocery. Not being able to make any money, he makes an assignment.

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