

W. S. ARMSTRONG, dealer in hats, caps, etc., at St. Catharines, has been for some time anxious to dispose of his stock. Now he has assigned. — We have not heard what success R. R. Goulding, Stratford, dealer in hardware, has had in inducing his creditors to accept 45 per cent. of their claims in full settlement of account. — Last week we noted that Hubbell & English, general dealers at Marmora, were in trouble. They have since assigned.

AMONG the small traders whose assignment is announced are: Peter Miller, Chatham; Jessie Morris, North Bay; Mrs. Mary Porter, Hastings; Alex. Ferguson, West Toronto Junction; F. Licht, carriage-maker, Roseville; Atkinson & Co., dealers in crockery, &c., Toronto; Forsythe Bros., dealers in tinware at Fordwich. — In Gravenhurst, E. Cooper, dealer in liquors, etc., has assigned to the sheriff. — In Allison, Miller & Fridd have been making pottery more than two years, but without progress, and have assigned. — E. P. Kesse, dealer in cigars, also has assigned.

We note the following failures in the Montreal retail dry goods trade: — M. Laurier, who has been in trade a dozen years in a moderate way, and was supposed doing fairly, has assigned on demand of J. Johnston & Co. Liabilities, \$15,397. — Masse & Mathieu, who began only in the spring of 1889, buying a bankrupt stock on favorable terms, have called a meeting of creditors. — Marson, Gendron & Co. are liquidating. They owe

about \$20,000, and their estate is expected to realize about 50 per cent. Marson failed previously in 1888, and compromised at 55 cents in the dollar. — A. Valiquette, who has done a very active, cheap trade for some years past, is trying to compromise liabilities of \$80,000 to \$90,000, at 70 cents in the hundred. He got an extension in 1883, and again in 1887, claiming on the latter occasion a nominal surplus of \$70,000.

F. S. RUTLEDGE, grocer at Fort William, has assigned with liabilities of \$4,500 and nominal assets of \$2,500. — In 1887, Cole & Burke began business as grocers in Colborne. While there it was thought that they had improved their position, but we hear of their assignment. — J. J. Turcotte, a liquor dealer in Chapleau, has also assigned. — The creditors of J. H. Vernon, general storekeeper at Orillia, met yesterday, when a statement was presented showing liabilities and assets nearly equal at \$15,000. — Danford Roche & Co., dry goods, Newmarket, have assigned.

A GROUP of dry goods dealers in Ontario, whose names we give below, are in financial trouble: In London, Robert Kingsmill has become discouraged. He sees no prospect of making money out of dry goods and therefore has decided to go into liquidation. He has a stock of \$12,000, and owes \$9,000 on the same. The estate ought to be a good one, and he is

to be commended for stopping while he can pay creditors. — H. H. Penney, another London dry goods man, is offering to compromise liabilities of \$3,200 at 50 per cent. Small as the offer is he claims a surplus. — Hoffman Bros., Stratford, who we reported as in trouble, have assigned. — C. W. Jones, at Port Perry, has made a settlement with creditors on liabilities of \$22,500 at 60 per cent. secured. He has nominal assets of \$18,500.

THE wholesale firm of John Macdonald & Co., Toronto, since the death of Senator Macdonald, is continued under the same style, the partners being Messrs. John Kidston Macdonald, Paul Campbell, and James Fraser Macdonald. The two former were made partners some time ago, the last named is now admitted. We understand that the capital of the late John Macdonald remaining in the business amounts to \$850,000, and that of this sum, \$100,000 is given by his will to his sons, in the proportion of \$75,000 to the elder, and \$25,000 to the younger. The remainder, \$750,000, remains at the risk of the business on low interest for a term of ten years. There is thus ample means at the disposal of the house, and its management being practically, in the same hands that have conducted its affairs for some time past, its high standard will doubtless be maintained. The sons of the late senior have already shown themselves no dilettanti students of business, but active practical workers, and the extensive business will, we think, lose nothing in energy or extent.

A Government inspector seized upwards of 500,000 shingles and some lumber in Minnedosa recently. They had been manufactured without the manufacturers first interviewing the Government.

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