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— A writ of attachment has been issued against J. H. Radford of Kingston, who formerly carried on business at Wolfe Island, as a general merchant, but who has lately been a speculator in real estate and vessels. His direct liabilities for which no security is held amount to about \$5,500; the secured claims are \$11,600. A large portion of the assets consists of value of property over the amount of secured claims. Indirect liabilities amount to \$26,200, but little if any of this will fall upon the insolvent's estate. A meeting of creditors is called for the 14th instant.

— The liabilities of Cushing Brothers, lumber merchants, who lately failed, aggregate \$230,000, of which \$24,000 are personal. Some years ago the firm purchased 256 miles of timber limit, but only received 200 miles. Action was taken to recover the fifty-six miles, but it was unsuccessful, owing to some informality. The creditors believe the timber may be received, and it has been decided to take further proceedings in the name of T. Cushing, the father of the members of the firm. The value of the fifty-six miles is \$58,000, and unless it is recovered there will be no assets. The creditors are nearly all residents of the United States.

— The store of H. H. Anderson, near Springdale, N.B., was recently destroyed by fire. It will not be rebuilt. The business was formerly

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(in 1872) carried on as Chas. Anderson & Son, C. Anderson—the monied man of the concern, having retired some time since—their operations being chiefly confined to supplying the woodcutters and employees of the New Brunswick Paper Co. The continued difficulties of the Paper Co. involved Anderson in losses, and an extension was obtained from his creditors about a year ago. The mill has meantime closed down, and the business had dwindled considerably before the fire. The insurance was for the benefit of C. Anderson's mortgagees. Liabilities small, and chiefly in St. John and this city.

— Creditors are beginning to think that a little severe dealing with insolvents should be given a fair trial. In the case of Herman Green, of Craighurst, Ont., who assigned about a month ago, and offered 50 cents in the dollar, in 3, 6, 9 and 12 months, the official assignee, after due examination, advised the creditors not to accept, there being assets of nearly \$30,000 against liabilities of only \$12,000. The assignee sold the stock of goods, his farm stock, collected part of the debts and has enough now on hand to pay a dividend of 35 cents. His real estate and other assets still unrealized are estimated worth \$13,000, and it is expected that the estate will eventually pay 100 cents in the dollar. Mr. A. W. Murdoch of Toronto is assignee in the case.

— The sensation caused by the Ritchie affair in this city had scarcely subsided when a similar case made its appearance in Quebec, in which false or forged warehouse receipts as well as other forged paper were also used. The alleged criminal is a Mr. Demers of the firm of Demers & Dion, flour-merchants in that city, and his

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operations were carried on with the branch of the Merchants' Bank newly established there. The loss to the bank, which was said at first to be about \$30,000, has been reduced to one-fifth of that sum, the bank holding some security. Mr. Demers is in prison, and the firm has been placed in insolvency. Warehouse receipts are likely to be more carefully examined for a while. The total liabilities of Demers & Dion is expected to exceed \$60,000, \$40,000 of which between genuine and bogus paper, secured and unsecured, is said to be due the Banque Nationale; about \$17,000, partially secured, to the Merchant's Bank; and about \$1,000 to a flour firm in this city. The prisoner is a married man and the father of nine children.

— One of the largest mercantile failures of the day is that of Garland, Mutchmore & Co., wholesale dry goods dealers, Ottawa, who suspended the 31st ult. A statement made by one of the partners is to the effect that the absolute losses of the firm for the past four years were \$100,000, with \$80,000 doubtful debts on their books, and a prospective loss of \$80,000. It appears that the banks interested were not prepared for such a statement. They had, it is true, been keeping the business floating for some time, but it was on far different representa-