

THE Province of New Brunswick furnishes two small failures, namely, J. E. & R. S. Lanson, saw and grist millers, at Stanley, and S. A. Steeves, a trader at Salisbury.

AFTER being fourteen years a resident of Wellington, B.C., John A. Thompson, hardware dealer, etc., has got into difficulty and assigned. As yet we have not been able to learn anything definite about his affairs.

THE Quebec shoe jobber whose failure we noted last week, J. Simard, is offering 50c. on the dollar, secured. Liabilities are put at \$20,581; assets, \$17,807, not including bad and doubtful debts.—F. Juneau, also of Quebec, and in the same line of business, is offering 40c. on liabilities of about \$4,000.

A DEMAND of assignment has been made upon T. W. Ness & Co., Montreal, manufacturers and dealers in electrical apparatus. No figures are yet available. The business has been extended beyond the limits the capital invested would warrant, and negotiations have been pending with the view of putting the concern into joint stock shape.

THE sheriff is in possession of the premises of W. Allan, pork packer in Winnipeg, under a judgment in favor of the Merchants' Bank for \$1,300. He has been many years in business, and was for a time fairly successful.—A number of judgments have been obtained against the Shaeffer Piano Co. in the same city, and the sheriff has advertised the assets for sale.

THE liquor stock of Thomas Empy, Napanee, is advertised to be sold in a week from today. Also, on Wednesday next, the dry goods stock of W. H. Smillie & Co., Niagara Falls. On the 26th the general stock of Jacob Schaffer, of Paris, will be sold, and on the same day the clothing stock of Smith Bros., Sarnia and Dresden, will be sold at London.

AT Falmouth, N.S., a victualler named T. M. Martin has made assignment of his estate, and creditors are likely to fare poorly. He built a house in 1892, which helped to embarrass him.—Mrs. J. N. McLellan, in general trade in a small way at Strathlorne, in the same province, has also failed. She continued the business of her first husband, J. J. Campbell, for a time, marrying her present husband two years ago.

THE increase of our cheese trade goes merrily on. We learn from our Montreal correspondent that the quantity shipped to Britain from that port last week reached 107,468 boxes, which compares well with the 35,113 boxes of

the corresponding week last year. Nor is this an isolated week, for the total exports of cheese from Montreal up to 7th July, this year, were 457,000 boxes, which exceeds those of last year to same date by 150,000 boxes.

AN old-time baker of St. John, N.B., J. O. Miller, who has never made much progress or gathered much gear, has made assignment of his estate. Liabilities are local.—Kinnie & Co., saw and gristmill, at Hopewell Hill, in the same province, are reported insolvent. They have been in weak, slow shape for some time past.

IN the High Court of Justice, Chancery Division, between Russel A. Alger, petitioner, and the Sarnia Oil Co., respondents." Such is the dignified heading of a document emanating from Sarnia the other day. It is a dividend sheet of the oil company in question, the claims against which were something like \$130,000 (General Alger's being \$87,754), and the dividend declared comes to 7 cents and a fraction in the dollar. The concern had between thirty and forty creditors.

IN Quebec Province, we note the following failures:—Miss V. Brodeur, milliner, Sherbrooke, is reported in trouble, owing about \$1,500, and desiring to make a settlement.—D. Longtin, general store dealer at St. Philippe, has made abandonment of his estate, and owes about \$2,300. He was originally a farmer, and has not shown much business aptitude.—C. Tapp, of St. Thomas de Montmagny, is offering a compromise of 15 cents on the dollar. As might be supposed, the assets are very small.—Joseph Asselin, general dealer at Beauce Junction, is gazetted insolvent.—Damien Bouchard, in the grocery line, at St. Hyacinthe, has failed; liabilities, \$2,565.

IN Montreal, the furniture firm of W. R. Fee & Co. have assigned on demand. The firm is of only recent formation, succeeding Fee & Martin, who failed last year. Complications with the lately failed firm of Silk & Co., carpets, have had something to do with their present troubles. They owe \$12,395.—Moses Tesser & Son, haberdashers, in business since 1892, have been under seizure for rent, and creditors have been called together.—P. Rivara & Co., hotel men, are unable to meet liabilities, and have assigned.—A small tailoring concern, Ray & Fils, by name, have failed, owing \$983.—The creditors of E. H. Lesage, dry goods, reported suspended last week, ask him to assign.—M. Greenberg, clothier, has now assigned.

MR. DAVID GOLDIE, of Ayr, sends us a circular dated 6th inst., announcing that the business heretofore carried on in his name will be continued under the firm name of "The Goldie Milling Company," (Limited). "The directors of the company who join me in the management of the business under the new name, are John Goldie, George E. Goldie and Robert Neilson, all of whom have been connected with the business for several years." Mr. David Goldie is president, and Mr. Neilson, secretary. The Greenfield mill at Ayr, and the Cumberland mill at Highgate, are the mills of the company.

D. E. KSNZIE has been a general dealer at Mooretown for about two years, and having but little of any capital to begin upon, it will be no surprise to hear of his assignment.—A few months ago W. H. Smellie, from Stirling, opened a store in Niagara Falls. He has principally been in the hands of one house, to whom he has assigned, with about \$15,000 liabilities. His nominal assets are \$1,000 more. He offers sixty cents in the dollar.—In October, 1893, Philips & Wilson bought the bankrupt stock of S. R. Glassford at Cannington. The former retired in February last. Wilson then took his brother into partnership and they removed the stock to Barrie the other day. The venture there has not been satisfactory, and they have assigned to their principal creditor. It is evident that the money their kind mother willed them a few years ago has disappeared.—Galbraith & Co., in the knitting business at Guelph, had in 1892 about \$6,000 assets in cash and machinery, and did not owe anything. Of late they have been losing and now settle with creditors at 50 per cent., except their banker, who holds a chattel mortgage.—A compromise of 50 per cent. is offered by H. F. Buck, furniture dealer at Listowel.

A DOZEN years ago or more Wm. Windeler did a large and apparently prosperous shoe trade in Toronto. Outside of his stock, all his surplus was invested in real estate in the "boom" times. But at a later stage this was all turned over to the mortgagees in consideration of a release from their covenants. He also gave the creditors back their stock and got his release. Five or six years ago he started again in a small way, but not being able to succeed, an assignment has now been made. He owes about \$1,000 with nominal assets of \$300.—Another boot and shoe dealer here is Thos. Hoskins, whose creditors held a meeting on Monday last, and arranged a compromise at 30

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