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SOREL, QUE.

Sold by leading Grocers in Canada, Newfoundland, the West Indies, Bermuda and South America

The bankrupt boot and shoe stock, together with the machinery belonging to the estate of James A. Young & Co., this city, was sold last week to Mr. John Smardon at 76½c on the dollar, cash. The total value was \$22,000. The trustees will endeavor to collect the book accounts, and the estate will probably pay the creditors 60 to 65 per cent. of their claims.

The wholesale millinery firm of Hearn, Macaulay & MacNab, of London, Ont., have called a meeting of creditors, and are offering to compromise at 62½c on the dollar. The liabilities are estimated at about \$30,000, but the assets have not yet been ascertained. The firm have been in business some eighteen months, but their capital proved inadequate for the amount of business they sought to do.

R. JELLYMAN & Co., paper-box manufacturer, this city, have assigned in trust, owing some \$25,000. An informal meeting of creditors was held last Monday, but beyond the appointment of a committee to take charge of the estate nothing was done. No statement was submitted, as stock-taking had only been commenced. Jellyman attributes his difficulty to the suit brought against him by Rice, Miller & Co., in which he was successful, but he says not until after the public mind had been prejudiced against him and his business.

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MONTREAL,

HATS, CAPS,

—AND—

FURS.



OUR TRAVELLERS ARE NOW ON THE ROAD,
WITH FALL SAMPLES, 1883.



BUFFALO

—AND—

FANCY ROBES.

GENTLEMEN'S FURNISHING.

Latest Styles, Lowest Prices,

—SELECTED FOR—

FALL TRADE, 1883.

Messrs. Senécal Bros., of St. Hyacinthe, Que., bought out the general store business of one Morin some two years ago for \$11,000, or 100c on the dollar. They did a good trade for the first year, and succeeded in paying about three-fourths of the amount due, but this impaired their capital to such an extent that the interest on the unpaid balance has proved too much for them, and they have at last been forced to assign in trust to Messrs. Kent & Turcotte, this city. The liabilities are estimated at \$7,000, with assets about \$7,500.

The bankrupt stock of Joseph Labrosse, general storekeeper, Moose Creek, Ont., previously referred to, is advertised for sale by tender; it is valued at about \$4,000.—Amos Atkinson & Co., woollen manufacturers, Southampton, N.S., have been forced to assign in trust, owing about \$4,000, of which one-half is said to be preferred.—R. McKeon, general storekeeper, Kemptville, Ont., previously referred to, has arranged for a settlement at 50c on the \$, provided he finds satisfactory security.

Messrs. McLENNAN & WALKER, merchant tailors, Stratford, Ont., have failed, with liabilities footing up some \$6,000, and assets nominally the same, in stock and book-debts. The firm have been in business in Stratford for six or seven years, having commenced on a cash capital of about \$1,000. One of the partners, Mr. McLennan, has been in trouble before. The present difficulty is attributed to want of business tact and ability, together with lack of means and credit. It is thought that the estate will pay about 50c on the dollar.

Business in Fredericton, N.B., is, generally speaking, above the average for the season, but the low price of lumber has a depressing effect upon other business. Mr. Alexander Gibson is progressing rapidly with the erection of his

cotton mill at Gibson; he expects it will cost about \$1,000,000. He manufactures his own bricks and saws his own lumber, and a large number of men are now employed in the erection, preparing and placing the machinery, etc. Mr. Gibson expects to employ about 1,000 persons, and will continue the manufacture of bricks.

It would appear that holders of lumber on both sides of the Atlantic are becoming extreme in their views and asking too high prices. Recent advices from the north of England state that the prospect of the lumber trade as a whole seems better, and it is possible that the advanced prices that are now asked by foreign shippers for many kinds of woods may have to be conceded. "The lumber traffic by water," says a Toronto despatch, "has been almost dead for some time, and the general opinion is that it will not move out in anything like large quantities until the American buyers' ideas as to prices are met."

E. W. BROWNE, one of the few small storekeepers at Fredericton Junction, a small village about 20 miles from Fredericton, N.B., recently assigned, owing about \$2,400. When a preference claim of about \$1,000 has been paid, it is thought that there will be little of the assets left for the other creditors.—James Rogers, a liquor dealer at St. John, N.B., who was burnt out by the great fire in 1877, has assigned in trust; so has Geo. B. Meadows, a Barrie (Ont.) stove dealer; giving too much credit is supposed to have been his weak-point.—Boehmer Bros., of Berlin, hotelkeepers, who have at different times tried their luck in groceries, knitted goods, and men's furnishings, are again in trouble; being unable to meet a note and liquidate a chattel mortgage they have assigned in trust.