

D. J. Lyons is a name, it is said, that really spells Schultz. This extraordinary orthography is due to a failure made by the latter some years ago. He carried on a tailoring business in Belleville which has, however, not proved any more successful under the *incognito* of Lyons.

THE name of Gribbon & Sons is well known in Beaverton, Midland, and Orillia where the firm has done business in the general store line for a number of years. They have assigned owing \$20,000, with assets of \$13,000.—When C. B. Griffin, a general dealer at Dunnville, failed some years ago he was disqualified from resuming under his own name. But this difficulty was overcome by substituting his wife's initials M. E. and the addition of "and Co." He is now asking an extension of time, and claims a surplus of \$1,800.—Geo. Kerby in the same line of trade at Oil Springs was trying to find a purchaser recently, failing in this he has assigned.

THE name of Geo. Matchetts must be added to the long list of failures made of late by Toronto builders. The large number of vacant dwellings of the better grade speaks eloquently for the industry of these individuals, but alas! for the profit which vanished in miscalculated estimates.—An extension of ten months has been granted to D. Rocheleau, a dealer in clothing at Windsor. He owes \$13,000 and shows nominal assets of \$18,000.—Some time ago Nelson McGarvin closed his branch

drug store at Elora and removed the stock to Acton, where he had a limited practice as a doctor. But this did not suffice to avert the failure which seems to have been following in his wake for the last few years. He has assigned.—T. B. May, a harness maker in a small way at Aylmer, has also assigned.

JUDGING from the large stock of dry goods carried by Minaker Bros., of Cobourg, their failure, just announced will likely mean liabilities of a respectable amount. The firm has been in business for several years.—Tough & Hendry, general dealers at Grand Valley, have assigned.—In Toronto the retail grocery firm of Bower & Co. is offering 45 cents on the dollar on liabilities of \$1,900. Mr. B. came from Kemptville, where he was unsuccessful in 1887.—Frost & Picken, two young men, commenced here in the hardware line about four years ago. Their capital then was only \$1,000. An assignment last week disclosed direct liabilities of \$9,900; indirect, \$2,800; and assets, \$5,800. The insolvents made no offer, and the estate is likely to be wound up.—The wholesale hat and fur firm of J. Gouinlock & Co., also of this place, has gone into liquidation.

A TRIO of Trenton traders is in trouble. B. McCready had, it is said, failed more than once before settling in that town. Here with his wife as nominal partner he commenced the

tailoring business in 1885 and in March 1888 effected an arrangement with creditors at 30 cents. He has again assigned.—With not much experience to boast of, hard times, and considerable opposition, it is not to be wondered at that Brootch & Weaver find it impossible to make money out of shoes. They have also sought the services of an assignee.—Before leaving this city some years ago P. Godson somewhat handicapped his future by making a failure, from which he never got his discharge. This is, presumably the reason why he added "and Co." to his name when starting again in Trenton where his limited trade has succumbed to keen competition.

A TORONTO grocer named Thos. Riley owes \$1,500, upon which he would like to effect a settlement at 35 cents on the dollar.—Walker & Co., manufacturers of woollens at Alliston, who did a nice trade, have assigned.—There is something pathetic in the case of a man who has passed the allotted span of three score and ten years, and who is compelled to ask an extension at so late a day in life. But such is the stern fact to be faced by Jno. Stapleton, dealer in shoes at Brantford.—It doesn't always follow that because a man can buy a stock of goods worth \$5,000 by paying \$200 down, that his credit is high. Sometimes it means an over-eagerness on the part of the wholesaler to sell goods without duly weighing his chances of getting paid in full for them. That 100 cents on the dollar will be forthcoming to the firm, or firms, who sold \$5,000 worth of fancy goods etc., to S. M. Fry, of Brantford, on these easy terms, is somewhat doubtful. He has assigned, having consumed eighteen precious months which he might have more profitably employed in his original calling of clerk.—Another Brantford failure is that by Chas. Champion, a name associated with a large hardware business in that city. He commenced about 13 years ago, succeeding to the trade of his then employers, A. & J. Cleg-horn, who failed. Mr. Champion carried a stock of nearly \$15,000 and his yearly turn over was not much short of \$25,000. Mr. W. S. Brewster the assignee has called a meeting of creditors for the 4th March.

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