

We believe the circulation of the **TRADE REVIEW** exceeds that of any other paper of its class published in Montreal. Should any of our competitors take exception to this statement, we would suggest that the matter be left to two chartered accountants of the Province of Quebec.

BUSINESS TROUBLES.

A. S. Rushland, jeweller, Renfrew, has assigned for \$1,000.

P. I. Crevier & Co., hotel, St. Laurent, offer 25 per cent cash.

Donald Keith, trader, Mattawa, has assigned to E. A. Landreau.

Wm. Troy, tanner, Chatham, N. B., is offering 25c on the dollar.

Wm. E. Farr, miller, Cookstown, Ont., has assigned to W. J. Phillips.

Geo. A. Small, druggist, Erin, has assigned to D. McKechnie, liabilities \$1,200.

E. B. Loncks, hardware, stores, etc., Kingston, has assigned to R. T. Harper.

Sherwood Bros., grocer, Ottawa, has assigned to W. A. Cole; liabilities \$1,100.

W. J. Allan, grocer, Hamilton, has assigned to C. S. Scott, owing some \$1,500.

F. P. Metzler, tailor, Halifax, has assigned to Walter C. Northup, liabilities \$2,500.

G. S. Tickell & Sons, manufacturers of furniture, Belleville, have assigned to F. Hope.

S. Z. Cote, general store, St. Anaclet, is offering 50c on the dollar, cash; liabilities \$1,400.

Eliza French, fruits and confectionery, London, has assigned to C. B. Armstrong, for \$600.

D. Ferguson, boots and shoes, St. Thomas, has assigned to C. B. Armstrong, London.

Chas. Brain, grocer, Huntville, has assigned to J. W. Bettes, Bracebridge. He owes \$1,500.

Boyd Bros., confectioners, Saint Ste. Marie, have assigned to Jas. B. Dobbie; liabilities \$300.

J. W. Brissett, trader, St. Eustache, has assigned to Lamarche & Benoit, city; liabilities \$3,500.

Geo. Keeshafer, boots and shoes, Preston, has assigned to W. G. Hepburn; liabilities \$2,000.

R. C. Donald, builder, Moncton, N. B., has assigned to the Sheriff of the county. He owes \$3,200.

Eugene Frenette, general store, St. Bazile, has assigned to Paradis & Jobin. Liabilities, \$1,200.

S. H. Eagleson, grocer, Ottawa, has assigned to W. A. Cole, owing \$1,100; preferred claims \$100.

Montigny & Frere, pictures, etc., Sherbrooke, have failed on demand of P. F. Renault, for \$1,000.

Wm. Cunningham, clothing Halifax, has assigned and the stock is to be sold by tender. Liabilities \$4,500.

Wm. C. Brooks, general store, Holmesville, has assigned to the Sheriff of the county with small liabilities.

The assets of Jos. Tremblay, restaurant, Quebec, who recently assigned, are advertised to be sold by the curator.

Thos. Beaudry, saddler, St. Barnabie, has been served with a demand of assignment at the instance of H. Lamontagne & Co.

O. S. Jaquith, general store, Beeton, has assigned to G. T. Somers, and a meeting of creditors will shortly be held in Toronto.

H. W. Wilson & Co., dry goods, Ottawa, have assigned to P. Larmontin, and a meeting is called for the 20th inst. Liabilities, \$10,000.

W. H. WALSH, *Merchant* *Tailor.*

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Mr. Thos. Kearns, grocer, city, has assigned. Mr. C. A. Macdonell, accountant, has been appointed provisional guardian. Liabilities will be about \$4,000.

G. Roy & Co., curriers, Quebec, have assigned. Trade liabilities reach \$5,200 and mortgages \$17,500. Assets outside of property small. D. Arcand, curator.

Mary E. Ball, tailor etc., Warton, had her stock seized under chattel mortgage by John McDonald & Co., and afterwards by H. J. Gilmore. The effects are to be sold at auction. Liabilities about \$5,000.

R. H. C. Larose, grocer, Ste. Ouegonde, has assigned. The largest creditors are Caverhill, Hughes & Co., \$470; G. McGarry & Co., \$308; Merchants Bank, \$350; F. N. Dupuis, \$333. The remainder of the 55 creditors are for smaller amounts.

The creditors of J. McPherson & Co., boot and shoe manufacturers, Hamilton, have appointed a committee to look into the assets of the concern and report. An offer of 12c on the dollar has been made by the Hamilton syndicate, but it is hardly likely that the offer will be accepted. The total liabilities of the firm are \$188,086, and assets are \$123,385.

Samuel Deay, grocer, city, has assigned. The following is a list of the principal creditors: Hudon, Hebert & Co., Montreal, \$886; Hudon & Orsali, Montreal, \$235; Hishop, Hunter & Co., Montreal, \$250; P. Vanier, Montreal, \$230; Aristide Lalonde, Montreal, \$597; Leduc & D'Aoust, Montreal, \$265; P. Grace & Co., Montreal, \$237; Mrs. Costello, Montreal, \$360. Liabilities, \$4,802.

The St. Lawrence Machinery Supply Company, city, of which concern Geo. Hunt is sole proprietor has filed a consent to assign on the demand of H. C. Rogers. The partners at the organization a year ago were Geo. Hunt, Jos. Naud & E. F. Valiquet, but in August last Mr. Hunt assumed the business. The capital and business was limited. Liabilities about \$2,000, and assets small.

Mr. Joseph Cochenhalter, merchant, has made a demand of assignment on Charles A. Workman, merchant tailor. His assets are: Stock of dry goods valued at \$2,000; book debts, \$350, and fixtures, \$300. The liabilities are a little over \$3,000. The largest creditors are Gault Bros. & Co., \$600; H. Wulff & Co., \$600; E. A. Small & Co., \$300; H. Levy, \$200; E. Askew, \$300; J. Cochenhalter, \$275, and Mark Workman, \$656.

John D. Ivey, carrying on business alone in Toronto as wholesale milliner under the style of J. D. Ivey & Co., has suspended payment. The cause was dulness of trade and slow payments. There are only a few creditors in Canada, and Mr. Ivey will sail this week for England, where the chief creditors are. He expects to be able to make satisfactory arrangements, whereby the business will be continued. The business was started in London by Mr. Ivey in 1881, and was moved to Toronto in January 1887. The liabilities apart from the Standard Bank, whose claim amounts to

about \$100,000, secured by customers paper to the extent of \$30,000, are some \$40,000. The assets, stock, etc., will reach about \$60,000 and book accounts \$10,000. The firm is said to have had a large trade with the smaller class of customers. Mr. Ivey was also interested in the business of McKendry & Co., dry goods, having appeared as a creditor for upwards of \$10,000 in the late failure of J. N. McKendry.

The Occidental Hotel & Wine Company, city, has been served with a demand of assignment at the instance of L. O. Grothe, which the company is contesting. It is said that Grothe Bros., builders, who made the repairs to the premises, are heavily interested. The business was formerly conducted by the Beau Hotel Company, which was unsuccessful. When the present proprietor, Henri Boiland, took over the business, his son-in-law, C. E. Chabonneau, formerly connected with Le Canada Trading & Shipping Company, here, became the manager. He made considerable repairs and the business, promised well for a time, but it gradually lessened in volume.

Grothe & Frere, builders and contractors, city, have filed a consent to assign on the demand of Jos. Paquette. No statement has been submitted but it is understood their liabilities amount to \$100,000—the firm was composed of Colbert and F. A. Grothe and has been in existence since '84. At the present time it owns about 40 tenements situated on Arcade, Culbert and Emily streets and the mortgages reach \$50,000. The firm has had good contracts but its real estate has been a heavy drain and recent suits at law have impaired its credit. They are understood to show a nominal surplus on real estate values but not realizable. The following are the principal creditors: John A. Bulmer & Co., \$5,166; Joseph Paquette, \$10,940; J. U. Grier, notes, \$2,675; A. Vallance, notes, \$1,858; Montreal Roofing Company, notes, \$1,290; Montreal Roofing Company, notes, \$800; McIntosh & Hyde, mortgage, \$20,000; Trust & Loan Company, \$20,000; A. Grothe, \$15,000. The liabilities are about \$120,000, which includes \$40,000 in mortgages.

It is understood that the failure of John Maclean & Co., wholesale milliners, city, who have assigned for \$175,381 was largely brought about by the result of the action brought by Mr. Stewart, a late partner, and which reached the highest court with a decision against the firm. Such liabilities with foreign houses were scarcely expected. The millinery trade of recent years has been largely monopolized by two other city firms with ample capital. The firm has been in difficulties before, and it was a dispute about the amount of money withdrawn by Maclean while Stewart was a partner that led to the conflict in the law courts. The assets are their stock in trade, consisting of fancy goods, millinery, book debts, store and office fixtures. The principal creditors are A. F. Gault, \$2,500; City of Montreal, \$820; Wm. MacLean, \$767; C. E. G. Matheson, \$262; E. Guillet & Co., \$1,882; G. R. Robertson & Sons, \$161; H. Hamson, \$215; J. Galin, \$384; T. W. Hynes & Co., \$35; Sullivan, Drew & Co., \$235; W. Gault & Co., \$282; Chaboyer & Munier, \$10,435; J. Gallaghi, \$1,005; E. Hecht, \$60; Hat & Co., \$5,521; J. A. & F. Higgins, \$81; Kurtz, Habcock & Co., \$137; Kerya Hays, \$2,252; Wilson & Scalford, \$1,536; W. Wyllie & Co., \$315; Woelker & Co., \$136; J. Salaman & Co., \$1,588; S. Ward & Son, \$865; A. Hardy & Co., \$206; F. Harding & Co., \$2,081; Seydel & Lozman, \$250; F. Bujatta, \$123; Carl Koenig, \$10; J. L. Fecher, \$201; Langworth Bros., \$33; Premier & Co., \$1,694; Ross & Hamble, \$325; C. F. Klein Schatter, \$225; Cook, Son & Co., \$1,395; Giroux Freres, \$80; C. G. Hill & Co., \$707; H. Mallet & Son,