MESSRS. MILLS & HUTCHISON, wholesale dealers in tweeds and tailors' supplies, Montreal, have dissolved; Mr. R. B. Hutchison goes out, and the remaining partners, J. W. Mills and James McDougall, continue under the style of Mills & McDougall.---Messrs. B. Kortosk & Co., wholesale furs, &c., Montreal, have dissolved by the retirement of Mr. J. G.

THE town clerk of Springhill, N.S., has submitted the following valuation of property of various kinds in that place: - Realty, \$324,015; personalty, \$76,740; income, \$12,820; total. \$413,575. The assessment last year was \$412,-025. But it is to be remembered that the valuation of the Cumberland Coal and Railway Company's property has been reduced by \$15,-000 this year as compared with last.

Louis Rajotte, who is in the clothing business at Pembroke, has arranged to pay his creditors 40 cents on the dollar; liabilities \$3,-200. Mr. R. failed once before some years ago, and then went clerking till 1888, when he resumed business.-Blackburn & Co., general dealers of Kemptville, are again in trouble and have assigned. They compromised just about a year ago at 50 cents on the dollar.

WE observe that, quite recently, Mr. A. Mc-Laren, a prominent general merchant, &c., at Osceola, has been obliged to ask indulgence at the hands of his creditors, and has arranged a composition at 20 cents in the dollar, cash. He has been doing a lumber business for some years, shipping his cut to one firm in Oswego. who have failed, with results disastrous to him, His merchandise liabilities were only some \$5,000.

THE Forbes Manufacturing Company, Limited, has been organized in Halifax to make a new and improved skate invented by Mr. John Forbes, of that city, whose name has become so familiar to many as the inventor of the celebrated "Acme Skate." This most recent production is called "Forbes' New Skate." The following gentlemen were elected directors of the company :--John Forbes, J. F. Kenny, F. W. Bullock, J. Peters, and A. B. Cogswell. The last-named gentleman has been elected president, and Mr. Forbes is manager.

From the last issue of the Lindsay Post we learn that the grain-cradle factory of Samuel English, sr., deceased, at Omemee, is to be continued by his son George. Mr. J. St. Lawrence of Fenelon Falls, merchant, is closing his business at that place to open at Orillia. At Sunderland, Mr. T. Pangman

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has bought out the confectionery business of Mr. Oliver. In the Lindsay tannery of Mr. Robson the foreman has been for six years past Mr. John Graber, who now goes to Cannington to open a tannery on his own

Geo. Unser, for many years a manufacturer of carpets in this city, has assigned. A year ago a statement he submitted showed assets of \$100,000 and liabilities of \$69,000, a surplus which must have been largely fictitious. He is personally an unpopular man, an unfortunate fact which must have been against his busi--Having acquired the assets of the Otterville Carpet Sweeper Co., at Otterville, for 21 cents on the dollar, it was thought that F. G. Bullock would have made money out of the venture, but his assignment just announced negatives this anticipation.

Mrs. O. Leger, formerly carrying on busi ness as Leger & Co., and for the past few months under the style of the Montreal Shirt Factory, has assigned with liabilities of \$8,500. The business was under the management of her husband, who came from Quebec a few years ago; he was unsuccessful there when of the firm Leger & Rinfret.—A grocer named Andre Dubrule, who has been some years in business in Montreal, has assigned, with liabilities of \$2,300. He was in trouble last winter, when he compromised at 25 or 30 cents on the dollar.---Stanislas Gougeon, butcher, Montreal, has assigned; liabilities of \$2,500.

AT a meeting of the creditors of N. A. Lindsay & Son, dealers in shoes at St. Catharines, held the other day, the assets were shown to be \$3,000, and liabilities \$2,000. A few days have been given the firm to submit an offer. The bailiff is in possession of the premises of York & Lee, manufacturers of furniture at Peterboro'.--J. V. Cook, in the same line in this city, finds himself in like straits.—Two traders at Wiarton, J. C. Curtain, stationery, and S. Pape, grocer, have assigned.—The landlord of A. W. Oliver, vinegar manufacturer, London, has seized for rent.

An Ottawa grocery concern, which commenced only last fall, under the style of Ford & Scarf, and has since been conducted by W. J. Ford, has already assigned. Liabilities not yet stated.—T. J. Henry, who commenced a clothing business in Cornwall last October, can already be numbered with the great majority of unsuccessfuls. He assigned to the sheriff a few days ago, but has since disappeared. His son-in-law took judgment for a considerable

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amount before the assignment, and creditors will fare poorly.-L. Lupien, an old-time general merchant at St. Ursule, P.Q., has been asked by his creditors to prepare a statement of his affairs. He owes about \$4,000, which he apparently cannot pay in full.

FAILING to meet the ideas of creditors in the matter of a compromise offer, Messrs. Isbister & Co., the Port Arthur and Petrolea general store firm, have assigned to E. R. C. Clarkson. They owe about \$125,000, and the assets are put down at \$105,000.—Enos Scott, of Aylmer, is a name well known to pork packers in the West. He appears to have lost money last year, and has now made an assignment. --- Mrs. Mary Stanley, milliner, Chesley; Mrs. James Mc. Dougall, lamps, etc., Hamilton; Fred. Reissner, hardware, Leamington; and J. S. Grant, hats, A. Jones, baker, D. Strachan, manufacturer child's shoes, all of Toronto, are among the minor failures of the week.

HERE are two more examples of persons unaccustomed to business taking hold of general stores, thinking it an easy life because it is so easy to get credit. They have been sadly undeceived. The first is Jacques Neveu, general store at Ripon, Que., who has assigned with liabilities of \$3,000. He started in 1883

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