J. P. Langley has been appointed permanent liquidator of the Publishers' Syndicate in this city. It will be no surprise if the estate turns out badly.

George W. Doxsee succeeded R. H. Greer in this city as a grocer in March, 1898, but during the past year, largely owing to poor health, he got behind in meeting his bills. Now he assigns owing about $1,200, with very small assets.——

A demand of assignment has been made upon Oscar Ducharme, dealer in groceries and hardware, Magog, Que., who is said to owe about $13,000. The business has been carried on under the management, and for the benefit of R. C. Ducharme, who has had rather an unfavorable business record, and who is said to have failed more than once, the last occasion being in the spring of 1900, when he did business under the name of H. Ducharme, when the stock, etc., was sold, and bought in in the name of Oscar Ducharme, a resident of Manchester, N.H.

S. T. Orchard, formerly a farmer, quit the soil to sell farm implements at Holstein. No doubt he fully realized his mistake when he made an assignment a few days ago.——Some years ago J. W. Gould, who conducted a general store at Gooderham, died. Since then his widow has managed the business, but evidently she has been too easily influenced by the knights of the grip. Now she finds herself overstocked and obliged to assign. ——Another assignment is that of J. B. Richardson, baker, Oshawa, who succeeded F. R. Hook in January last. He owes nearly $1,000, and creditors will fair badly.

About two years ago the stock of Sissiboo Pulp Mills Company situated near Weymouth, N.S., was placed on the market through Messrs. R. Willson-Smith, Meldrum & Co., financial agents, $250,000 6 per cent. 30-year bonds at par, and $250,000 common stock at 25 cents, for public subscription. The capitalization of the company was given as $550,000 in 5,500 shares of $100 each, with a bond issue of $250,000, and the National Trust Company was appointed the trustees for the bonds. These bonds were secnred by a mortgage upon all the lands, water powers, mills, buildings and other fixed assets and franchises owned by the company, and are redeemable after October 1, 1904, upon the payment of a premium of 10 per cent. In the prospectus it was stated that the company confidently expected to earn a dividend at the rate of 6 per cent. per annum on the par value of the stock. In view of this rosy expectation the present situtation of the company must be a great disapointment, the interest due on the bonds now being in default. The trouble is said to be owing to internal difficulties on the part of the management, who describe the present default as a deferred payment, simply asking the bond holders for a little more time. It will be remembered that the company was floated at a time when there was a great boom in the pulp busines with a shortage in the supply. Since then, however, a great many mills have been started and there is much keener competition with pulp selling at a considerably lower price than was then anticipated. The company has an excellent directorate and and with a little time it is hoped that its prospects will prove brighter.