

A SMALL general store man, of Routhier Ont., named J. O. Poirier, has assigned in trust to W. T. Lindsay, liabilities and assets small.

T. H. LACKEY, an Ottawa confectioner, who called a meeting of creditors at the beginning of November, has now assigned in trust to M. A. Bunnell of Ottawa.

L. DEQUOY, of Montreal, who opened a shoe store only a short time since, has closed up and is said to have left the city. Liabilities only small but assets nil.

THE firm of Authier, Freres & Co., who started a saw mill and opened a general store at Danville, last spring, has got into difficulties and called a meeting of creditors.

A GROCERY firm of St. John, Que., Larocque & Langelier, have after a career of a few years assigned. They do not owe much, only about \$1,800 and show assets somewhat less.

ROBERT CLARK has been struggling along as a book dealer in London for several years. The other day his stock was sold under an execution in favor of a Montreal creditor, and realized about thirty five per cent.

A GROCER in a small way in Montreal, Jos. Picard, who commenced business only a few months ago, has run "the length of his tether," and has been obliged to close up. His liabilities are small, but it would seem that he has eaten his stock up by degrees; there are little or no assets left.

A GENERAL dealer in St. Camille, Que., L. G. Gendreau, by name, who went thither a couple of years ago, has been unable to make business a success, and has assigned in trust, with liabilities of about \$4,000 and assets about the same. His estate is to be wound up, as he does not wish to continue business.

THE New York *Commercial Bulletin* makes a strong demand to have salt and lumber put by the U. S. Government upon the list of free goods. MR. CARLISLE is said to be committed to this demand, and hence "salt" as well as "lumber" constitute something of a cry in the speakership contest.

A MONTREAL cigar manufacturing firm J. G. Fischel & Co., have assigned in trust, owing some \$22,000, of which \$12,000 is due the Exchange Bank, which, however, holds security in the shape of collaterals. Their assets are not yet known, but are believed small outside of what the Bank holds.

J. O. V. GISSON, of L'Islet, Que., stopped payment and offered 20 cents on \$, payable in 18 months, without security, which creditors would not accept, and he has assigned in trust. He shows liabilities of about \$10,000 and assets of \$5,000 of somewhat uncertain value. His estate, which is that of a general storekeeper, is likely to be wound up.

ALFRED LE BEL, of St. Aisene, Que., who got into difficulties last winter, and who then succeeded in effecting a settlement, has again got into trouble, and has assigned to D. Lortie of Quebec. He is offering fifty cents per dollar, but it is not known whether this will be accepted. Inattention to business and too ardent a fondness for the cup of Bacchus, may probably have had something to do with the present state of affairs.

ROBERT MCKIM, M. P. P., has been in business in Parker, Wellington Co. for a quarter of a century. In 1875 he lost heavily by fire, having no insurance. After this his creditors granted him an extension of two years which was paid. This loss, with a recent loss on cattle shipped to Britain and possibly, too much politics in business hours, has at length obliged him to assign. His liabilities are about \$40,000. To meet this large sum he shows assets of \$10,000, certainly a poor showing after so many years of toil.

FOR many years Mr. John Morrish, of Chatham, industriously struggled to make his way in the world by selling books and fancy goods. But the process seems to have been too slow for him. He undertook the manufacture of organs on a small scale about two years ago. This has resulted in the sheriff taking possession of the premises and the estate will it is feared, prove to be a bad one.

A FIRM of furniture manufacturers, of Montreal and Coaticook, Que., are offering 65c. on the dollar, payable in four, eight and twelve months. The liabilities of the concern are shown to be \$35,000, and the nominal assets \$37,000. The firm has been interested in nearly all the failures of small furniture men of the vicinity which have occurred during the year, and they claim to have lost some \$12,000 by these. They attribute their failure to this cause. Having the sympathy of their creditors generally, their offer is likely to be accepted.

MANY will hear with regret of the assignment of Messrs. John Edgar & Son, crockery and glass merchants of this city, who removed hither in 1880, from Brantford, where they were in the same business. It would seem that they had not capital adequate for the venture of removal, and the heavy expenses of a jobbing business ate up their profits. Nothing was wanting in the way of economical living and careful working, and offers of assistance have been made them, we understand should they have resolved to compromise and continue. From something like \$16,000 three years ago, the firm's surplus has been reduced to less than \$6,000 now.

MR. LORING, the United States Commissioner of Agriculture, declares that, by personal experiment, it costs \$1.60 per pound to make sugar from sorghum. His failure need not be conclusive evidence, however, for at Rio Grande, N.J., it is made cheaply, and in the Carolinas the farmers make good molasses from that cane. Besides these, we could take him to places in the County of Essex, in our own Ontario, where sorghum syrup is made. But the Philadelphia *Record* insinuates that if Mr. Commissioner Loring were to set about raising even wheat, at the Agricultural Department, it would have cost Uncle Sam \$5 per bushel.

MAILLOUX BROS., general storekeepers, of Valleyfield, Que., have assigned in trust, with obligations of about \$16,000, and assets \$17,000 as per their own statement. They opened in Valleyfield in the spring of 1881, coming from St. Timothe, where they were traders in a small way, but shortly after opening at Valleyfield, commenced to "push things," and tried to do a large trade by cutting prices in many articles. This has resulted disastrously to them, as it has to many others who have tried the same method. One of the brothers is said to have travelled considerably, and at one time to have been a clerk in Paris, France, where he probably got his ideas of doing a large business.

If you are a merchant, study to please the person you expect will buy your goods; study the golden rules of square dealing; study system and study the price-lists of an independent mercantile paper. Of course success will not always attend every effort made. The location you have selected may not be one where a satisfactory business can be done. But one thing, says an exchange, may be depended on, viz: "You cannot put your goods helter skelter on your shelves and counters, and then sit down and expect the dollars to roll into your money drawer, any more than a farmer can expect, after putting in his seed potatoes, to sit in his parlor and let them grow. They will not do their own plowing and hoeing, and when ripe they will not jump into barrels and start for the market."

MESSRS CHARLESWORTH & Co. wholesale dealers in boots and shoes in Toronto have admitted Mr. G. M. Clarke as partner.

A SMALL shopkeeper of St Andre, Que, Mrs. J. Dumont, has assigned in trust to G. Bouchard of Quebec, where her principal creditors are.

YOUNG LADY: The word "call" in poker has a different significance from what it does in society. In poker, if your opponent "calls," you have got to "see" him, without any excuse of sickness or "not at home."

THO'S MUIRHEAD, a dealer in millinery in Simcoe, is badly involved; several times he has been sued, and it now is thought his creditors will not be paid in full.—R. W. Dutton, who has been blacksmithing in Tilsonburg for several years, is said to have left his creditors in the lurch.

—Armson & Stone, dealers in silk goods in this city have obtained an extension of time for one year.

AMERICAN flour is being imported into the Dominion in considerable quantity; a Montreal dealer declares "that never before was Canadian market so glutted with American flour as at present. One dealer it is said, has recently purchased about 160 carloads of American flour for that market, and dealers in St. John N.B., are reported to be getting round supplies from Boston.

THE use of steel in the construction of screw steamers, which during the last few years has been steadily increasing in favour on the Clyde but makes slow progress on the Tyne. There are, however, orders now and again for steel vessels booked by Tyne shipbuilders. At present Palmer's Company at Jarrow are building a large screw steamer entirely of steel, the plates being obtained from the Consett works. This extensive firm had a trial trip and three launches this week.

AN Invermay blacksmith, J. D. White, who has been doing a small business in that line for twenty years has assigned in trust.—Mitchell Bros., grocers, Kincardine, made a loss by fire in March last; since then they have been unable to meet their bills as they matured, and in consequence were compelled to assign to a leading firm in Hamilton.—A general storekeeper at Norwich, Geo. W. Murton, who formerly did business in York, is in difficulties; his partner died in September last and he has assigned.

It is estimated by the *Railway Age* that 850 trains arrive and leave Chicago daily. This includes 34 suburban trains each way on the Chicago & North-western railway; and 75 on other roads, 89 regular passenger trains each way, and 146 regular freight trains each way. That paper goes on to boast that Chicago is "the world's greatest railway centre." But when we count the trains leaving New York, says the *Public*, we find of passenger trains alone 443 each way daily, without getting time tables of nearly all the railroads. As Chicago boasts only 425 each way, of both passenger and freight trains, her claim would seem to be "slightlyly invalidated."

MR. JAMES SPENCE, an hotel keeper at Warton, being pressed for payment of an old judgment, is reported to have left.—Both David Plewes of Brantford, and Plewes & Snider, millers, Hamilton, have compromised at 40 cents in the dollar. It is thought that the lumber business of Plewes & Mann will be wound up.—The stock of E. J. Benedict, Buckhorn, is advertised, by a trustee, to be sold to-day. W. W. House, at Caistorville, is reported to have sold, a week ago to-day, some cheap goods: the prices in each case being fixed by the buyer. During this sale a representative of one of his creditors, is said to have entered the premises and obtained a settlement. Next day House is alleged to have left the country.