store, Gemmell's woolen factory, the Montreal and Merchants Banks, Code's knitting mills, are all illustrated, while portraits are given of the county judge, Mr. Matheson, the Ontario member, Mr. John A McLaren, the distiller, and Hon. John Haggart.

An assignment has been made by L. W. Ferguson, general storekeeper at Green Bay, in the Algoma district, formerly a farmer, who was in a tolerably good financial position when he began merchandising in 1890. --- It is just one year since J. E. Moore failed as a general storekeeper at Ruthven, owing about \$5,000. His stock was then sold, and the estate paid

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about 75 per cent. He afterward started in business, with his mother as owner, under the style of Moore & Co. Now he again assigns. We note the assignment of David Daniels, general storekeeper at Bracebridge, who, in 1890, succeeded Thomas Meyers, for whom he was formerly clerk. He seems to have done a nice trade, but granted credit too freely. This disposition, with too large personal expenses, has got him into trouble. - Quinn & Taylor, formerly farmers at Blackstock, opened a general store in the fall of 1894. The former advanced the capital and retired from the firm in February last, securing his interest in the business by a chattel mortgage. This is now foreclosed.

For several years Sinai Rousseau has been carrying on a shoe business at Thetford Mines, Que. He has assigned on the demand of a St. Hyacinthe firm, owing \$3,268, and showing assets of \$1,525 to pay them with. He has given credit with a liberal hand to the miners, etc. — Napthali Bloom, a general dealer at Valleyfield, Que., who has been served with a demand in insolvency, is a peripatetic Hebrew. He has already failed in Cookshire, and has also tried his luck at Sawyerville and Randboro, but with poor results.—L. R. Gingras began keeping a general store at Eastman, Que., in 1892, with limited capital, as a supply account of a Waterloo firm. He has assigned, owing \$5,060, very largely to the firm referred -E. H. Rene, general store, St. Zephirin, Que., is evidently a young man whose proper sphere is not a commercial life. He began storekeeping in St. Hyacinthe in the spring of 1894, but failed the same fall; offered 40 cents, which was refused, and the estate being sold, was bought in by his father, who started him again at his present address, with no better results. The present liabilities are \$1,700.-A newly gazetted insolvent is J. B. Gelinas, a grist miller at St. Sylvere, Que.-P. Johnston, formerly a telegraph operator in the Grand Trunk service at Warwick and elsewhere, began storekeeping at Lake Megantic, Que., six or seven years ago. His affairs have been undergoing investigation by a Quebec creditor, with the result that he has had to assign. Liabilities \$1,900, and assets consist of stock \$800, book debts \$700. — A. O. Bergeron, general merchant at Wolfestown, Que., has made a voluntary assignment, owing about \$4,000, while he shows assets of about \$3,000. He was once unsuccessful at Ste. Sophie de Halifax.

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