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THE following late failures are to be noted in Nova Scotia. F. S. Moore, of Halifax, doing business in teas, under the style of Moore & Moore, has made an assignment, owing about \$4,000. He began business in 1894.——E. J. Heisler, dealer in hats, etc., Halifax, asks an extension. — James Murphy, a provision dealer, at Waverly, near Halifax, has failed, with local liabilities altogether. - The Oxford Furniture Co., of Oxford, already reported as suspended, are making an offer of 20 per cent., cash. -- Gannon Bros., a firm of general dealers, at North Sydney, have gone into insolvency. They were in trouble before in 1890. -A second failure at the same place, that of N. Martel, who bought out the store business of D. McLean, last summer, and has now assigned, making preferences of \$1,200.-F Brownell, of Northport, was a farmer. In 1894 he sold his farm and built a store, starting business as a merchant without any experience. In October last he was burned out; the insurance companies allege irregulatities, and have been disputing his claim. He has now as-

LAND MORTGAGE COMPANIES' ASSOCIATION.

The annual meeting of the Land Mortgage Companies' Association, of the Province of Ontario, was held on Thursday, the 23rd inst., at the office of the Canada Permanent Loan & Savings Company, in this city. The association comprises thirty-six companies representing an aggregate paid-up capital of \$27,629,655, and assets, as at 31st December, 1894, amounting to \$107,456,454. A large number of repreing to \$107,456,454. A large number of representatives of companies in the association was present, and Mr. J. Herbert Mason occupied the chair. The usual reports were received and adopted. The following officers were elected for the ensuing year:—President, J. Herbert Mason; vice-president, W. F. Bullen, London; secretary treasurer, R. H. Tomlinson, Toronto; executive committee, Messrs, Walter S. Lee, Andrew Rutherford and Col. Mason, Toronto; George A. Somerville, London; R. S. Schell, Brantford; George M. Furby, Port Hope, and William Buckingham, Stratford.

For Correspondence

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