

A FIRM of contractors has been examining the town of Perth with the idea of getting up a company to establish waterworks.

ASSIGNEE CLARKSON has moved from 26 Wellington street to the Ontario Bank Chambers, Scott street, Toronto.

THE long established firm of J. H. Botterell & Co., boot and shoe manufacturers, Quebec, is about to retire from business.

THE Echo says Mr. Ed. Kennedy has purchased the McKenzie House, Smith's Falls, from Mr. Dan. Tierney, of Perth, paying \$6,000 in cash.

J. B. ROSE & Co., metal commission, Montreal, in business under this style about two years, Mr. Rose having formerly been of the firm of Lomer & Rose, have been asked to assign. The firm had been much sued of late.

THE creditors of H. Duverger, wholesale dry goods, Montreal, had a meeting last week, when he made a cash offer of 35 per cent. The revised statement shows direct liabilities of \$34,472, indirect \$25,042.

THE Toronto Street Railway earnings for April were the best this year. The total gross was \$76,862, against \$67,990, an increase for 1895 of \$6,781. It is expected the savings in operating expenses for the last month will be about \$6,000.

THE old adage about the rolling stone, etc., seems true in the case of James A. Ovas, general storekeeper at Brandon, Man. Last November he gave a chattel mortgage to his principal creditor. It was foreclosed a few days ago.

THE death occurred in this city last week, at the age of 73, of Mr. David Saer Lewis, an old and well-known Montreal dry goods merchant. Forty years ago, or thereabout, Mr. Lewis was of the firm Ogilvy, Lewis & Co., and between 1860 and 1870 was head of the firm Lewis, Kay & Co., who did a very extensive business as importers of dry goods. For a number of recent years the deceased had resided in Toronto.

THE list of creditors in the R. Smardon & Son (wholesale shoes, Three Rivers,) failure is a formidable document in length, though large amounts are few, some \$3,500 of wages being due the operatives, while merchandise liabilities are about \$21,000; indirect, about \$60,000. The principal items of assets are stock about \$7,000, house \$6,000, mortgaged for \$3,200, and a piece of land at Verdun, near Montreal, valued at \$4,000.

A POLISH Hebrew, of Montreal, named A. Pojanor, who started in business some few years ago, and who gradually developed into a dealer in peddler's supplies, has been served with a demand of assignment. He owes some \$14,000 among 65 creditors, and the greater share of his assets is in book accounts, which will likely be very difficult of collection.

RATHER unexpected was the announcement that the general store firm of C. & M. Mills, at Iroquois, Ont., were in difficulties, but such, nevertheless, is the case. A meeting of creditors is to be held on Friday of this week, in Montreal. The liabilities are \$30,980 direct, indirect \$4,215, privileged \$942. The assets are shown at \$32,941. It is likely that a composition will be extended them.

JOSEPH COTUDAL dit St. Jean, saloon keeper, of Montreal, has assigned on demand, owing \$1,649.—Miss Annie Nolan, doing a grocery business in the Point St. Charles district, Montreal, for the past five years, has been asked to assign.—H. J. Dreyfus & Co., jewelers, have assigned, with liabilities of \$1,250. Mr. D. was originally a jobbing jeweler, but sold out, and went into the furniture trade with disastrous results, being obliged to compromise at 25 cents in 1890. Again in 1893 he became insolvent and was sold out.

THE postmaster at Rogersville, N.B., Peter Thibaudeau, who has been doing a small general business for the past four years, acting under bad advice, has been trying to "get ahead of" his creditors by making an offer of compromise at 30c., cash. Investigation shows that he owes \$2,500, and has assets of nearly double that amount. It is needless to say his offer will not be accepted.

WE learn that the Toronto Motor Company are making an enlargement of their factory by adding the portion of the building now occupied as an office to their manufacturing department. They are taking possession of the premises next door, No. 109 Adelaide street west, for office purposes. A large boring mill specially adapted to motor work is being put into the factory, which will increase the company's facilities for turning out electrical work.

ABOUT twelve years ago A. Ball began dealing in hats, caps, etc., in Toronto, but it appears did not prosper, as already he has become the hero of three failures. The first was in 1889, when he settled liabilities of \$4,500 at 50 per cent. Then he resumed business in the name of his wife. She assigned in June, 1891,

with liabilities of \$5,000, being \$500 in excess of those of her husband. The business was then wound up, and Mr. Ball accepted a situation; but tiring of this, a year ago, he again opened a store in his own name. He has been unsuccessful a third time, and makes an assignment.

IT is about three years since Gordon & Slaughter opened a grocery store in Woodstock. Last November they dissolved partnership, George Gordon continuing the business. At that time a surplus of \$3,000 was claimed. It would seem that this surplus was then over-estimated, for Gordon now assigns.—After tinsmithing eight years or more at Clifford, Henry Filsinger moved to Mildmay. It is evident that he did not profit by this change, for we now hear of his assignment after being there one year.—A little fancy goods store in Peterboro' known as the "Bentley Fair" is owned by Mrs. C. W. Bentley, and managed by her husband, an undischarged bankrupt. She makes an assignment.

FOR about six years Luke Jefferies carried on a small grocery business in London, and on the 1st instant he sold out, receiving \$400 cash, which was paid to his principal creditor, after which he assigned, owing several hundred dollars. Other creditors need not, we are told, expect much dividend, if any.—A few days ago John Bunyan, hotel-keeper at Thorold, had his premises closed by the landlord, and his stock and fixtures were sold.—Wm. Ball, furniture dealer, etc., at Dashwood, failed, and afterwards started business in the name of his wife (Ann). Last month he died, and she has assigned.—After photographing for twenty years or more in Hamilton, Wm. Tarmer has his business closed under the power of a chattel mortgage, and his effects will be sold.

WE note the following failures among country traders in Quebec Province: A. N. Ouimet, keeping a store for the past 25 years at Farnham, has made a private assignment. Though always having the reputation of being a shrewd, sharp business man, his affairs are reported "much mixed," and no definite estimate of liabilities is available as yet.—The embarrassment of A. Charlebois & Co., general dealers at Laprairie, is rather a surprise, for they succeeded the late A. Charlebois, who died very well to do, just about two years ago. Inexperience on the part of one of the partners, and a lack of sobriety with the other, no doubt largely contributed to their non-success. A demand of assignment has been made.—The liabilities

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