ONE of the most prominent and at one time one of the most successful retail grocers in the city was W. M. Milligan. He has been many years in business. In 1891 he disposed of his grocery, and afterwards handled teas exclusively. The new business not proving as profitable as was expected, he bought back the old business. Since then he opened four branch stores in different parts of the city, and formed the business into a joint stock company. This new "deal" was disappointing, the capital not being subscribed as was expected. Now he assigns to E. R. C. Clarkson, with liabilities of \$60,000.

For many years the name of J. D. Williamson & Co. was familiar to dry goods shoppers in Guelph. On Mr. Williamson's death, in 1887, his two sons assumed the business. A couple of months ago R. S. Williamson retired from the firm. The brother, J. D. Williamson, soon ascertained that he could not meet his payments, and a meeting of creditors was called. Then a statement was shown, giving liabilities of \$55,000. Of this sum \$30,000 was due to his mother. His assets consist of stock and book debts, \$50,000. An offer of 60 per cent. was made, secured by his mother. This was accepted by all the creditors present.

Another dry goods firm in Guelph in trouble is that of A. J. Little & Co. A short time ago they were estimated to be worth \$8,000 to \$10,000. In the early part of the year this firm found that there was no money in the business and decided to wind up. In order to do this they sold the stock for \$6,500, and then realized that they could not pay their creditors in full; consequently an assignment was made to Henry Barber.

On Wednesday last the creditors of Rooney Bros., general storekeepers of Shelburne and Rosemont, held a meeting in Toronto, and the statement submitted showed liabilities of \$18,000 and assets \$3,000 less. The firm offer to pay creditors 50 per cent. cash and 10 per cent. additional on time. The latter is not secured. This offer was accepted on condition that the moneyl is paid within ten days. In the event of failing to meet this arrangement it is understood that they will assign.-H. Foremyer, general storekeeper at Stevensville, has assigned with small liabilities.-Another assignment is that of J. M. Wakeford, doing a small cooperage business at Seagrave.

MARGARET MILLER, wife of J. C. Miller, who failed some years ago, has managed the O'Neal

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House, at Woodstock, about four years. Of late she has been getting behind with her payments, and the sheriff has taken possession. Now we hear of her assignment. making several changes in location, John Wallace finally settled in Dundalk, seven years ago, as a general storekeeper. Notwithstanding those changes he always managed to pay his creditors until now, when he makes an assignment.

WITH a record of twelve years manufacturing cheese at Norwich, J. L. Farrington assigns. He has always enjoyed a good reputa- J. S. Macrault, dry goods dealer, Strathroy, has quietly arranged a compromise, and those interested do not care to supply any information regarding it.

THE old firm of D. McKellar & Son, general storekeepers, Belmont, once in very comfortable circumstances and well reported, have evidently lived upon their good credit for some time past. At the recent death of the senior member of the firm an investigation took place and resulted in an assignment.

AFTER having his effects covered by chattel mortgages for a number of years, Mathew Robertson, furniture dealer, Seaforth, assigns. Unsecured creditors need not expect a dividend,-In January last J. C. Lawrence left Chatham and went to Strathroy, where he opened a clothing and men's furnishing store, but having been previously engaged in the hardware trade, he knew but little of this new line, and a writ for \$1,800 brought about his assignment .--- R. B. Thomas, harness maker, Appin, after being four years in business, finds that he cannot collect his accounts, and assigns with liabilities of \$800. Nominal assets \$350.

——Another harness maker at Goodwood is in trouble, and assigns.——A third harness maker in trouble is H. McKeown, Hamilton, who had a meeting of creditors and offered to pay 25 per cent. He owes \$2,000.——A meeting of the creditors of C. H. Nixon, harness maker, Uxbridge, was held on Wednesday. He owes \$5,000, and has nominal assets of \$10,000. An extension was granted.

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