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tion this journal.

J. P. NUGENT, in business at Montreal as a tailor for the past twenty-five years or more, has assigned on demand. He at first was considered doing well in a moderate way, but of late years has fallen behind in the great race for trade, and the account has been described as a slow weak one for several years past. He owes about \$7,000.

CHAPLEAU & LEBOEUF, building contractors, Montreal, have assigned, owing some \$14,000. Other failures are also reported in the same city as follows: A voluntary assignment has been made by Mrs. M. Wright, as also has Mrs. A. Chouinard, a maker of ladies' underwear, who succeeded to a well established business in that line about a year ago.—On demand, Tison & Guillet, grocers, have assigned, with liabilities about \$3,000.

MORRISON BROS. failed about a year ago as general storekeepers at Boissevain, Man., and the stock, amounting to \$4,600, was purchased by J. A. Morrison, who conducted the business under the style of Morrison & Co. Having but little capital, he was obliged to mortgage the stock. Already his assignment is announced.—Last month, W. S. Grout, general storekeeper at Minto, Man., tried to arrange an extension of time with creditors, but was unable to do so, and is now obliged to assign.

COMPROMISES are reported as having been arranged by recent insolvents as follows: A. E. Lachance, dry goods, etc., Sherbrooke, Que., has settled at 50 cents, cash.—A. Gibault, general merchant, Ste. Lucie de Doncaster, Que., at 25 cents.—Noe Page, general store, Cryslar, Ont., has agreed to pay creditors 55 cents on the dollar.—A. W. Readon, druggist, Charlottetown, P.E.I., is compromising at 50 cents.—G. N. Normandin, dry goods, Valleyfield, Que., is also reported to have effected a compromise arrangement.

TAPLEY BROS., a firm of tug owners in St. John, N.B., are reported embarrassed through endorsements, and have suspended owing some \$17,000.—Price & Powers, grocers, of the same city, have compromised liabilities of about \$2,000 at 20 cents, and have dissolved.—Henry Marquis, a general dealer at Edmundston, N.B., is reported as having stopped payment. He continued the business of his father, who became involved in 1898, buying in the estate at sheriff's sale. A mortgage and a bill of sale for considerable amounts were quite recently recorded.

It is only in July last that McColl Bros. opened a grocery store in West Lorne. At the end of the year they had a fire in their premises. Shortly after this they collected all that they could from the insurance companies. But in doing so they apparently overlooked the interests of their creditors, and are now reported away with the funds.—It is just eight years since C. L. Whitby opened a tailoring and men's furnishing store in Port Perry. Finding that he was not making any progress, he disposed of his stock last month, and now assigns.—A bailiff is in possession of the effects of W. H. Howes, photographer, in this city.

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