

think, quite out of keeping with the popular impression as to the frequency of business failures. The amounts involved ranged from 7,632 with less than \$5,000 liabilities each to eighteen with \$1,000,000 liabilities and over. A most instructive table in the record is that in which the business failures and liabilities are classified as to causes. By far the ...ost prolific cause of failures is lack of capital. To this cause is attributed no less than 55.8 per cent. of all the failures in Canada, last year, and 37.9 per cent. of those in the United States. The next chief cause is incompetence, which is credited with 19 per cent. of the failures in Canada, and 18.8 per cent. of those in the United States. The remaining cases are distributed pretty evenly amongst some eight or ten other causes, such as commercial disasters, inexperience, neglect of business, speculation, etc. Many will be surprised to learn that but one-haif of one per cent. are ascribed to extravagance. In view of the general reliability of their ratings and the large degree of co-operation between the husiness community throughout the two nations and the Bradstreet Company, that company seems certainly to claim that the results reached "reflect the confidence of the people in the integrity of purpose and the character of the company's administration."-From The Toronto Week.

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#### Eastern Business Changes. ONTARIO.

Clayton & Co., shoes, Barrie, has assigned. C. N. Hurdman, hotel, Woodville, has sold out.

F J Lindeman, hotel, West Lorne, has sold out.

John Casey, general store, Eganville, has assigned.

Arros Yager, shoemaker, Langton, has assigned.

G H King, restaurant, Sudbury, has assigned.

Alex L. Gibson, miller, Wroxeter, has assigned.

Wm. Sloan, physiciar, etc., moviving to Toronto.

F. Anderson, carriagemaker, Aultsville, has

A. C. Foster, grocerics and shoes, Alliston, is selling out.

N. S. Lusty, sawmill, Rodney, burned out; no insurance.

McColl Bros., manufacturers oil, etc., Toronto, have dissolved.

Jos. Watson & Co., wholesale coffee and spices, Toronto, business advertised for sale under chattel mortgage.

J. A. Cockburn, butcher, Colborne, burned out; partially insured.

Drumbo Chemical Light Co., Drumbo, business to be wound up.

Tighe & Stringer, provisions, Chatham, warehouse burned; partially insured.

F. Michie, of the firm of Michie & Co., groceries and liquors, Toronto, is dead.

E. Girardot & Co., wine, etc., Sandwich, have dissolved, Ernest Girardot continues alone.

John McPherson & Co., manufacturers shoes Hamilton, have dissolved; W. J. McPherson retiring.

Elliott Bros., grocers, London, have sold out; C. H. Elliott goes into wholesale groceries with J. Marr, as Elliott, Marr & Co.

#### QUEBEC.

J. G. Cote, general store, Grondines, has assigned.

Arthur Paradis, tailor, Montreal, has assigned.

Vary & Jourdenais, shoes, Montreal, have dissolved.

Urlic Collette, general store, St. Bazile, has assigned.

J. R. Meeker, stock broker, Montreal has compromised.

A. Gabowry, builder, Montreal, meeting of creditors held.

E. M. Haldimand & Co., dry goods, Montreal,

have assigned.

J. Martin, of the firm of J. Martin & Sons,

plumbers, is dead.

J. M. Dorion, hay, etc., Staynerville, demand

of assignment made

A. J. Morison & Co., dry goods commission,

Montreal, has assigned.
T. M. Bryson & Co., custom house brokers,

Montreal, have dissolved.

Mrs. L. Gagnon, dry goods, etc., St. Hyacinthe, obtained an extension.

Mederice Lapointe, carriagemaker and blacksmith, St. Lignori, meeting of creditors called for 6th of May.

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