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— At a meeting of the creditors of Louis Tourville yesterday, the statement submitted showed liabilities, \$187,055; nominal assets, \$139,600, of which some \$68,000 are bad debts.

— Messrs. Thomas Darling and D. J. Craig, official assignees, are contesting for the estate of Messrs. Lewis S. Black & Co. on a technicality, writs of attachment having been addressed to each by different creditors.

— On the 10th inst., a fire occurred in a small grocery store in Belleville, Ont., kept by G. H. Spong. Loss on building and contents \$300 to \$400. This is the second fire on the premises of said Spong within a few months. Part of loss covered by insurance in the Northern.

— The propeller *Georgian*, belonging to the Norfolk Transportation Co., which went into insolvency some time since, is advertised to be sold by auction at Simcoe, Ont., the 22nd inst. The vessel lies at the dock at St. Catharines.

— A writ of attachment was issued on January 30th, against the estate of E. H. Sanders, dealer in boots and shoes, Watford, Ont., at the instance of Daniel McLean, leather merchant, Toronto. Sanders was in a very small way of business. Liabilities \$700; assets about \$280. First meeting of creditors called for 24th inst.

— Christian Reinhart, boot and shoe dealer, Preston, Ont., has obtained a settlement at 40 cents in the dollar, payable in 1, 4, 6, 9 and 12 months, secured, on liabilities of \$1,712 against assets of \$1,044 in stock and book debts. He began business in fall of 1874, paying 100 cents in the dollar for the stock of Chas. Roos, which unwise purchase operated to his disadvantage. Capital at start between \$300 and \$400.

— The contractors of the Canada & Atlantic,

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CHIEF OFFICE,

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R. W. TYRE,
Manager.

late Coteau & Ottawa Junction Railway, have, it is said, completed their financial arrangements for building a bridge over the St. Lawrence at Coteau, and connecting the road with American lines. One of the gentlemen is now in Ottawa with a view of procuring the necessary extended legislation early in the session. The township of Russel has passed a by-law granting \$20,000 to the Canada & Atlantic road.

— Mr. A. G. Hamilton writes us from Brantford that he is no longer a partner in the firm of W. D. & A. G. Hamilton, Smith's Falls, whose failure we noticed last week, the brothers having dissolved last September, but with the understanding that the business was to be continued under the name of Hamilton Bros. We have to inform Mr. A. G. Hamilton that his name is nevertheless included in the writ of attachment.

— A writ of attachment has been issued by Wm. Thomson, Toronto, against Ann Brown, crockery and grocery storekeeper, Belleville, Ont. Liabilities about \$2,000; assets about \$1,000, in stock. There was a fire in the premises on the 20th Jan., E. Brown, the husband, got the insurance money, about \$830, and ran away with it. M. B. Robt'n, assignee. The fire was said to be spontaneous combustion. An insurance agent would probably call it "friction."

— H. E. Boyd, general storekeeper, Bervie Ontario, is numbered among the recent casualties. He commenced business only last May, and has created meantime liabilities of \$2,949 out of a capital of nothing at all. His assets amount to \$1803.86 in stock and book debts. It is a case of like father like son, the father having failed in the same premises some three years before. Surely the farmers in the neigh-

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bourhood have reason to bless the Insolvent Act.

— J. M. McLachlan, storekeeper at the International Bridge near Port Erie, Ontario, whose failure has already been noted, states amount of his liabilities to be \$1,819.81; assets, consisting of stock and book debts, are \$2,024.79. He began business at Port Nelson, Halton county, in the spring of 1876 with a capital of only \$300 to \$400, whence he removed to the Bridge in 1877. Mr. McLachlan took matters easy; he never took stock, and did not know how far he was behind till after being closed up.

— Noble Oliver, of the township of Elma, was charged before the local magistrate recently with having obtained money under false pretences from the Western Canada Permanent Building and Savings Co., of Toronto. The Company's agent alleged that Oliver had received \$500 of the Company's funds, by giving a mortgage signed by one who was introduced to the local agent, by Oliver, as Henry Mines, of the township of Grey, when it turned out that the individual who personated Mines was a brother of his. Committed for trial.

— A writ of attachment was issued against the estate of John Maclean, general dealer, Watford, Ont., at the instance of John D. O'Neil, of the same place, on the 5th inst. Maclean compromised last summer with his creditors at 50 cents on the dollar, payable in five equal instalments, extending over 15 months, secured by the endorsement of O'Neil. Being further indebted to O'Neil, the latter has now placed him in insolvency. Stock about \$3,500; liabilities at present unknown. Meeting of creditors called for Wednesday, the 26th inst.

— A small storekeeper in groceries, &c., named Malcolm Gilmour, who has been in business nine months in a store about one mile from the town of Sarnia, moved over to the American side about six days since, taking a quantity of merchandise and household goods with him in the night time. He leaves creditors, as far as ascertained at present, about \$350. The stock he left in his store will amount to about \$300,