

The sheriff was in possession of the premises of W. & J. Pearson, in the dairy business in St. Francis Xavier, Man., to satisfy a judgment of \$9,600.

THE Sherbrooke dry goods dealer, Arthur Laurent, whose offer of compromise we noted last week, has assigned upon the demand of Messrs. Caverhill, Kissock & Co., of Montreal; liabilities are \$11,500.

Jos. P. PERREAULT, a general dealer and peddler of Ste. Anne de la Perade, Quebec, has assigned. He has been in business about eight years, and compromised liabilities of \$2,500 at 40 cents on the dollar in 1885.

FORMERLY a hotel stableman, Wm. Bouchard, of Chicoutimi, desiring better things, put his little savings into a store business about two years ago. Result—his assignment to a Quebec accountant. Too bad, William, to have your commercial aspirations thus blighted.

JAMES H. RAFTER, of Montreal, who began a clothing business about a year ago, has assigned on demand, with an indebtedness of about \$6,000.—W. Murray & Co., a small Montreal jewellery concern, have failed. Liabilities are \$2,677, nearly all due to one house.

J. G. CAREY has barely made a living during the past four years as a carriage maker at Hastings. We hear of his failure.—Michael Sullivan began in the dry goods business in Peterboro in August 1881, the firm being Giroux & Sullivan. In 1886 the firm dissolved, Sullivan continuing. About two years after the

dissolution he assigned and compromised by paying one-third of his liabilities of some \$14,000. This arrangement appears to have been carried out. But now he has again assigned.

A GENERAL storekeeper at St. Luc, Que., wrote his creditors last week that he was being sued and was unable to go on. This was Pierre Massicotte, and we now see his assignment reported. He has been in business some ten or twelve years, but in a moderate way only, and for the last two or three years has been called very slow pay. He owes \$5,069.

FOLLOWING a practice common in England among concerns of repute and standing, we learn from *Bradstreet's* that the old and well-known dry goods firm of H. B. Clafin & Co., New York, lately announced that it has been incorporated under the laws of the State of New Jersey as the H. B. Clafin Company. The capital stock of the new company is \$9,000,000, of which \$6,000,000 will be subscribed by the former firm of H. B. Clafin & Co., \$3,000,000 of stock being offered at par to the Clafin employees and customers and to the public. The new company will begin business without debt or obligation of any kind, and "not one dollar of water will be represented by the capitalization, nothing whatever being paid for the good will of the business." The annual business of this enterprise is stated to amount to about \$40,000,000. Generally

the personnel of the new concern will be the same as that of the firm to whose business it succeeds.

THERE are two or three minor failures to be recorded of people in this city. Among them we find Alice Anderson, dealer in stationery, etc., who is reported to have gone away, leaving her creditors in the lurch.—The Queen City Manufacturing Co., which makes furniture, shows evidence of intestine broils. One Hosier, the managing director, we are told, was locked out of the premises, and becoming troublesome was arrested. The trouble, it is stated, is not likely to end at this juncture.—The stock of J. E. Lancaster & Co., manufacturers' agents, has been seized for rent.—Thomas Shea, a furniture manufacturer, who has been ten years in business, gave entirely too much credit for his capital. He now assigns.

In December last, John Hartwick, jr., with a little assistance from his father, began the tailoring business in Ridgetown. He has already made an assignment.—It is about a year since T. T. Lintott bought the general stock of C. B. Goulding at South Walsingham, making a cash payment at the time of purchase, the balance being secured by a chattel mortgage. Not being successful he has assigned to the sheriff.—Booker Bros., dealers in tinware at Stouffville, have been sued and as a consequence have assigned.—Mrs. Mary Butler, publisher, Stratford, has also assigned to the sheriff.—After being about eight years in the hotel business at Trenton, without making any progress, T. H. Bleeker assigns.—An offer of 50 per cent. is made to the creditors of J. C. Rahan, carriage maker at Uxbridge. He has always found it difficult to make ends meet.

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