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— Writs of attachment have been issued against E. C. Wassmann, grocer, and Fred. S. Clark, fancy goods, St. Catharines, Ontario. Kane Brothers, grocers, of the same city, have assigned. A writ of attachment has also been issued against Samuel Parrish, grain and provision merchant, Uxbridge, Ontario. Particulars next week.

— The direct liabilities in the matter of H. C. Evans & Co., of Halifax, to which reference was made last week, amount to about \$25,000, while the assets it is said will show a deficiency. It is expected the insolvents will make an offer of 30 or 35 cents secured. They state that the unfavorable results of their lobster packing investment, and losses by bad debts, have wiped out their capital.

— Hurtubise & Perrin, dry goods merchants of this city, have been attached by Messrs. M. Fisher & Son. The firm commenced business in the spring of 1875, Mr. Hurtubise having been formerly of Hurtubise & Hamilton, who failed in 1869 with liabilities of \$14,000. The present firm also has not been a success, having compromised in 1876 at 25 cents on the dollar, and now again they are in the assignee's hands.

— At the special general meeting of the shareholders of the Ottawa Agricultural Insurance Company, held the 9th inst., the policy of the directors, to actively continue the business and apply to Parliament for amendments to the Company's act of incorporation, was supported by a majority of nearly eight hundred. This

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involves a reduction of the capital and other advisable changes.

— On the 8th inst. the freeholders of Strathroy voted on the by-law granting Mr. R. Pincombe the loan of \$10,000 already referred to, which was carried by a majority of 132. Mr. Pincombe is an old resident, and has done much towards building up the place. This act on the part of the rate payers is only an endorsement of their appreciation of his character as an enterprising man of business.

— An attachment has issued against Colin Gearing, merchant of Picton, Ont., at one time one of the most prominent grain operators in that section. His failure in 1876 will be still fresh in the memory of many of our readers. His wife at that time bought in the estate, and business was carried on for a time in her name, but upon getting his discharge in 1877, Mr. Gearing resumed in his own name. His present liabilities are as yet unknown.

— A. W. Moren, shipping and commission merchant of Liverpool, N.S., to whom we have already referred, has been attached. This action was not altogether unexpected, as his position has been one of some uncertainty for some time back. He was indebted to Almon & McIntosh, bankers of Halifax, to extent of some \$12,000 at time of their failure, and it was then thought that Mr. Moren would have been obliged to succumb.

— Mr. Cooper of Strathroy, Ontario, builder, has got into difficulties. Cooper has been in business in Strathroy many years, but never appeared to be able to get much ahead. His present difficulty is directly through R. Nicholson, lumber merchant, whose chattel mortgage covering the premises and machinery has just

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been foreclosed. A number of hands have been thrown out of employment. Mr. Cooper appears to have the sympathy of the community in his misfortune.

— R. Davidson, a prominent storekeeper of Newcastle, N.B., has called a meeting of his creditors. Mr. Davidson has been long established, and has always stood well commercially, but impaired health has of late years had an unfavorable effect upon his business, aggravated latterly by injudicious over-buying. It is understood he shows a good margin of about \$10,000 over liabilities of some \$15,000, and with an extension of time he will no doubt be enabled to surmount his present embarrassment.

— The Sorel Wadding Company has called a meeting of its creditors for the 15th inst. This is a comparatively new enterprise, having been organized as a limited liability company under provincial letters patent in 1876, with a capital of \$20,000, a portion of which was subscribed for in Scotland, whence the originators came. The company appeared to labor under difficulties from the start, attributed chiefly to inefficient management. In 1877 they were served with insolvency proceedings, but settled the matter and continued.

— It appears that the McKillop Agency is not wholly extinct. The enterprising agents who conducted the business in the Maritime Provinces seem determined to go on as usual under the same style and on their own responsibility. They are about to issue a "Reference Book" including Nova Scotia, New Brunswick, Prince Edward Island, Newfoundland and St. Pierre Miquelon, with offices at Halifax and St. John. Henry Brock, manager of the Philadelphia "Credit Bureau," purchased the greater part of the books and records of the head office at the recent sale in New York.

— J. W. Fralick, a dealer in clothing at Kingston, has failed. He came here only about a year ago, being then of the firm of Fralick