have nominal assets of \$6,000 .ment has been made by Thos. Eagle, provision dealer here, to W. A. Campbell.—One of our oldest and most respectable business men here, Wm. Brown, a dealer in carriage hardware, has suspended payment, and a meeting of creditors will be held to-day. For the past year or two his close attention to business has impaired his health very much. Owing to this he has found it difficult to meet the severe competition in that line of trade and collect his bills from a class of traders too many of whom scarcely know what it is to pay promptly.

THERE has been quite a little run of failures in the Montreal dry goods trade since our last issue: Victor Gauthier, retailer on Ontario street, is in difficulty and a demand of assignment has been made upon him. He has only been in business here a year or so, commencing it is said on several thousand dollars which he had inherited, but he had previously been in , business at Drummondville and Roxton Falls, with rather a poor measure of success.-N. Dagenais, a tailor and haberdasher, who was burned out some ten days ago, has assigned, and is said to owe \$14,875, rather larger figures than his business would suggest. -J. N. Poupart, an East-end retailer, has also assigned. He failed in the spring of 1892 as one of the firm of Poupart, Derouselle & Co., when he arranged a compromise at 50 cents on the dollar, and continued the busi-

WILLIAM BURKE was a saw mill proprietor at Braemar seven years ago. In January, 1889, he and his brother bought a general stock of goods, but were unsuccessful as merchants, and in a short period were obliged to obtain an extension of time, secured by another brother, who afterwards took over the stock. Not satisfied with past experience, nearly six months ago William again started storekeeping, which abruptly proved a failure, and he has assigned. A miller named W. Sexsmith has assigned at Elzevir.—An offer of 25 per cent. is made by Laing & Mehary at Port Perry, whose troubles we noticed last week.--- A young man named W. C. Young started a general store at Alvinston about eighteen months ago, with the very moderate capital of \$500. Now he assigns with liabilities of \$11,000 and nominal assets \$10,000. A relative who occasionally endorsed secured a judgment of \$4,600. He also appears as a creditor for \$3,500. Credit in this instance must have been remarkably

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cheap, and those who trusted so freely need not expect a large dividend .--- A tailoring firm in Cobourg, named Sutherland & Hall, commenced business in August, 1891. Their capital of \$1,000 was furnished by Mrs. Hall, who took the firm's notes. Being unable to meet the keen competition now existing they were obliged to assign.—Eliza M. R. Hunting, who has been keeping a fruit and confectionery store at Walkerton a little over a month, has been able to secure \$425 on a chattel mortgage, and is now reported away with all the booty she could secure .-February, W. H. Webster, grocer, succeeded Alex McClive, paying \$1,400 in cash for the stock. Now he has assigned.

-Ethel-Have you really given up your pew at church?

May—We had to, dear. It cost five hundred a year. John says that the necessaries of life take all his earnings. Why, it was only last week he had to pay \$5,000 for our box at the opera.—Pittsburg Bulletin.

-We commend to the Democratic Congress, says the St. Paul Press, the lines Lowell gave at the meeting of authors held to promote the passage of the international copyright law, with the suggestion that they lay its solid truth in their minds where it will be in handy reach when they come to consider the mitigated robbery of the tariff bill. Lowell wrote:

In vain we call old notions "fudge," And bend our conscience to our dealings, The ten commandments will not budge, And stealing still continues stealing.

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