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F. E. MIRANDA, who has done a small grocery business at Gananoque for two years past, has not been able to make it pay, and has assigned, owing \$800.

A dissolution has been announced of the wholesale dry goods house of William Agnew & Co., Montreal. Mr. Allen Brown retires from the firm to take a well-needed rest, and Mr. Agnew continues alone under the old style.

Consent to assign has been filed by Mrs. Z. Poulin, doing a general store business at St. Brigitte des Saults, Que. Her name has been used as a cover, it is thought, for Avila Duteau, who had been previously unsuccessful. Quite frequent suits have appeared against her during the past twelve months.

A MEETING of the creditors of C. & E. McMichael, grocery jobbers, was held in St. John, N.B., a few days ago, at which the insolvents made a proposition to pay 30 cents on the dollar, on liabilities of about \$13,000. James Sinclair, of the same city, a retailer of groceries and feed, is reported to have stopped pay-

An assignment made under rather unusual circumstances is that of J. A. Mc-Carthy, baker and confectioner, at Pugwash, N.S. He became involved in a brawl several weeks ago, in which one of the participants met his death. He was indicted in the matter, and, upon being sentenced to fifteen years' imprisonment, on a finding of manslaughter, he made an assignment of his estate for the general benefit of his creditors.

A DEMAND of assignment has been made upon Moses Yasinovsky, of Montreal, a dealer in bottles, on quite an extensive scale. Moses' troubles do not come singly, as he has been accused of putting up inferior beer, and wrongfully using the label of the Canadian Brewing Co., and a charge of arson is also pending against him. And yet he bears a Scripture name!

QUITE a prominent firm at Wellington, P.E.I., J. O. Arsenault & Son, are reported embarrassed, and offering their creditors 15 per cent., cash, and 20 per cent., on time. The business was established many years ago by the late J. O. Arsenault, who died in 1897, since which date their affairs have apparently not prospered. The assets are said to include about \$25,000 of book accounts due by French fishermen, largely. Liabilities are estimated at about \$35,000.

A composition, at the rate of 40 cents on the dollar, has been arranged by H. Schaster & Brother, of Shawenigan Falls, Que., whose failure has previously been reported.—Evans Bros., of Richmond, Que., began a baking and confectionery business only last spring. Already they have assigned. Liabilities are small, only \$1,080.—Last spring, J. B. Paquet started in the general store line, at River a Pierre, Que. He is said to have been previously unsuccessful at Quebec. Good fortune has not attended him at his present location, and his estates is in the hands of a Quebec assignee. Liabilities are \$4,040.

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