

In April, 1892, Wm. Forest, dealer in furniture, Atwood, failed and compromised at 50 per cent. Since then his assets have been mortgaged, and now he is reported to have fled from his worrying creditors.—Wm. Sloan, who for many years did a small trade in jewellery at Milton, has assigned.

An assignment has been made by Mason & Peterson, jewellers, Vancouver, B.C. They have been in business since August, 1891, and did a fair trade; but being anxious to do more than they were able, they find a heavy stock on hand, and their assets are mortgaged for \$765. Now they have liabilities of \$4,000 or \$5,000.—Another assignment in the same place is that of McKay Bros., painters.

H. McALLISTER & Co., brother and sister, bought out Clellan & Co., shoes and hats, Milltown, N.B., in 1891. The business was a fairly well established one, but the promoters lacked experience, the brother having previously been a saddler, and they have now had to assign. Several bills of sale are recorded against the stock.—R. McLeod, a butcher and trader, of Truro, N.S., has assigned, with small local liabilities.

An offer to compromise at 35 per cent. cash has been made by A. B. Terry, confectioner, who has been in business in Lindsay since Oct., 1884. He owes \$1,700, and has nominal assets of about half this sum.—Another proposal of compromise is made by Mrs. F. C. Rogers, general storekeeper, Brussels. She wants her creditors to accept 50 per cent. on their liabilities of \$7,000 or \$8,000. Her assets are nominally the same.

On Tuesday last an assignment was made by A. Thompson, proprietor of the Old England clothing store on King st. east, Toronto, Richard Tew being the assignee. A statement of affairs is being prepared and stock is being taken. The liabilities are about \$35,000 and the assets probably near the same amount. Mr. Thompson appears to have miscalculated the conditions of business in these days and the proportion of expenses that latter day profits will stand.

The price of granulated sugars—Canadian refined—which have been ruling the local market at \$4.13 per 100 lbs. in 20 bbl. lots, took a drop yesterday to \$3.75, with the possibility that it may reach \$3.50 by the first of the year. This big cut is understood to be made to compete with German granulated, which is being imported into Canada in large lots at about \$3.57 laid down and duty paid. The duty is 64 cents per 100 lbs.—*Halifax Recorder*.

The sheriff is in possession of the Canadian Hosiery Company at Beeton. This concern was started by Flatow & Everell, who assigned six years ago. After the assignment the assets were bought by Mrs. Everell, who is now the sole owner. Her husband, who managed the business, has been quite irregular in his habits and her embarrassed position is not remarkable.

—In 1890 or 1891 W. F. Lunn gave up his barber shop in Galt and opened a fruit and confectionery store, but never made much money and now assigns.—So does Samuel Neal, wagon maker, at Hagersville.—About two weeks ago we noted the assignment of H. J. Gilbert, dealer in shoes, Hamilton, who has since offered the creditors 50 per cent. But this was declined and now we hear that his father has bought the stock and they are promised 52 per cent.

An offer of compromise is made by George Baker, dealer in shoes at Ridgeway.—In July, 1893, W. J. Gray purchased the grocery stock of C. E. Spong at Barrie, his father, a well-to-do farmer, securing the payments. As the son had no knowledge of business, his assignment will not be any marvel.—W. E. Weeks, furniture dealer and auctioneer for about seven years in Brantford, also assigns.—The sheriff has taken possession of the assets of R. G. Haight, general storekeeper at Gellert. Strong competition in that small place is the cause of his trouble.—An assignment has been made by Lipsett Bros., who are brickmakers at Mt. Brydges. They owe \$3,000, and have nominal assets \$1,000 less than this sum.—Mrs. Reid & Co., milliners at Port Dover, started in May last, and already they find an assignment necessary. Certainly a short business career.

ANOTHER short-lived business is that of H. Webb, who, in April last, removed from London to Stratford, where he opened a confectionery store. We now hear of his assignment.—F. E. McCormick, tailor at St. Thomas, bought a grocery stock from E. M. Oill last November for \$1,700, paying \$700 cash at the time of purchase. This week he assigns, claiming to owe his wife \$1,300.—In the same place the confectionery stock of Fred. Rawlins has been seized for rent.—Wilson & Co., grocers, Woodstock, whose failure we noted some weeks ago, have compromised at 50 per cent.—This week we note another assignment of a furniture man in Waterloo. His name is Andrew Rockel.—In May last John Dykes gave up farming and leased the Argyle hotel at West Lorne. Although his house had had a good reputation, we hear of his assignment.

A MEETING of the creditors of Hart & Co., Alliston, was held at the office of Thomson, Henderson & Bell yesterday afternoon (Thursday).

ABOUT eighteen months ago Volshen & Cohen opened a general store at Carman, Man., but were not successful. Last month they were sued, and now assign to S. A. D. Bertrand.

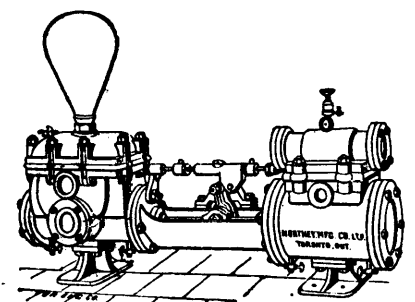
LAST week the troubles of H. Bradford Clark, dealer in upholsterers' supplies here, was noticed. Since then, being unable to arrange a compromise, he has assigned.—An assignment has been made by the Toronto Shoe Co., owned by J. J. Tolfree. This business was established ten years ago.

AN assignment is made by Mrs. Harriet Trebilcock, London, who bought the bankrupt stock of her son W. H. Trebilcock, in December, '93, amounting to \$10,700, at 38 per cent. discount. Since then her son continued to manage the business, but soon found that he could not restore it to public favor. Much sympathy is felt for Mrs. Trebilcock, who was believed to be worth about \$16,000 before she became the purchaser.

MONTREAL failures are reported as under: J. H. Cross, formerly a traveller in the clothing line, began business barely a year ago in Montreal, as a jobber in brooms, brushes, and some other lines of grocers' sundries. He has been unable to make a success of the business, and has assigned, with liabilities of \$2,876.—Jules Nadon, shoes, recently reported as offering 40 cents on the dollar, has now assigned.—A demand of assignment has been made upon Alfred Benn, a real estate operator; liabilities not yet ascertained.—Miss Kennedy, milliner, whose failure has been already noted, has succeeded in arranging her liabilities of \$7,000 at 22½ cents on the dollar, payable in three instalments over twelve months.—Louis G. Thouin, a grocer, also doing something of a jobbing business in cigars, etc., and heretofore supposed to be in very good shape, has fyled consent to assign, a demand having been made upon him. The total of his liabilities is not yet known.—A demand of assignment has been made upon Exilda Bousquet, doing business in the dry goods line under the style of O. Dauphinais & Co. Mr. D. failed in 1890, and again last August he was embarrassed, and made some arrangement with his principal creditor. Present liabilities are \$14,184.—George S. Holt, a maker of rubber stamps, etc., is reported an absentee, and a petition has been made to court to have a meeting of creditors called.

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