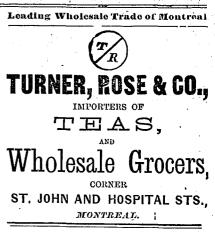
THE JOURNAL OF COMMERCE-FINANCE AND INSURANCE REVIEW.







Commercial Summary.

W. H. MORLEY, general trader, Sydney, C.B., has assigned to Messrs. T. & E. Kenny, Halifax, with liabilities amounting to \$9,000.— Jos. P. Rogers, general dealer, Weldford Station, N.B., has closed up business.

THREE well-known business men of Hamilton, Ont., have gone to their long homes, -Edward McGivern, carriage goods; Joseph Mills (of Jos. Mills & Son), hatter and furrier, and Henry Bauer, wine merchant.

SINCE our last issue two lumbermen at Clyde River, N.S., a liquor dealer at Gabarus, same Province, and a tailor of Halifax, have given bills of sale.—McKean & Co., general store, Vogler's Gove, are reported as having left the precincts.

Miss L. IRVINE, milliner, Sherbrooke, Que., has offered to compromise at 35c on the dollar, secured ; expenses appear to have been disproportionately heavy during the three years in which the business has been carried on ; liabilities \$2,000; assets \$1,500.

AFTER about 15 years of business, Douglas H. Story, Halifax, N.S., has assigned, with liabilities \$1\$,600, of which \$4,635 are preferred; the assets are placed at \$5,000, but are probably not worth more than \$3,000; the insolvent's position is attributed in some degree to his mistaken kindness as endorser.

A CHANGE has taken place in the wholesale firm of Samson, Kennedy & Gemmel, Toronto, by the retirement of Alex. Gemmell and Alex. McGaw. The remaining partners continue under the style of Samson, Kennedy & Co.-D. S. Keith has retired from the plumbing firm which bore his name, same city.

SPENCER, Beddoe & Co., wholesale hardware merchants, Hamilton, have dissolved.—Chas. W. Tinling has been admitted to a partnership in the firm of Archdale, Wilson & Co., druggists, that city.—Glover Harrison has been admitted as special partner for \$25,000 in the wholesale firm of Wm. Thomson & Co., Toronto.

THOS. P. HAYDEN is a very young man who began the grocery business in Prescott, Ont., some two years ago, with some assistance from a maternal relative. He assigned to a Montreal man last week, showing liabilities of \$3,400 and assets estimated at \$2,500. At last accounts he was endeavoring to effect a settlement at 60 cents in the dollar.

455