

A FARMER and trader at St. Valerien, Que., Joseph H. L'Heureux, a farmer who has of late engaged in the hay and implement business, has assigned on demand, liabilities being \$7,687.

FROM Campbellton, N.B., the assignment is announced of W. A. Mowatt & Co., a general store concern, who began two years ago on limited capital and under some assistance from relatives.

MAX ROSS, a small jobber of cigars in St. John, N.B., has had to assign. He owes about \$5,000, mainly in Montreal, and has apparent assets of about half that amount.

A MEETING is called of the creditors of R. T. Dagenais, who has been in the tailoring trade at Arnprior, Ont., for the past six years. He has assigned. He foolishly opened a branch at Eganville last year.

ALPHONSE GAREAU, a jobber in saddlery hardware, in Montreal, has been seeking a compromise at the rate of 60 cents on the dollar, but has now assigned upon the demand of a leading creditor. His liabilities are as follows: Direct, \$5,400; indirect, \$8,500, and accommodation, \$8,500.

THE customs receipts at Halifax in August were \$68,494, a decrease of \$9,488 as compared with August last year. But on the other hand the Hamilton returns show duties collected in August amounting to \$70,246.89, against \$46,825.84 for the same period last year, an increase of \$23,421.55.

THE landlord is in the possession of the premises and stock of Plunkett & Co., grocers at Ottawa. They have been hard up for some time, so much so that creditors were apparently loth to incur insolvency expenses. Plunkett Bros. compromised some years ago at 25 cents on the dollar.—H. E. Larue began the baking and confectionery business in Cornwall, Ont., a year ago, on limited capital. He has now assigned.

It does not look badly (in one sense though it does in another) when a debtor is able to offer his creditors cash for a compromise at so round a rate as sixty cents in the dollar. This is the offer of P. Gosselin & Co., a Quebec retail dry goods concern. But it is judged that creditors would be more disposed to close the concern out. Mr. G. failed in Dec., 1891, the estate being closed out. He resumed business under the above style, and last spring made strenuous exertions to obtain an extended credit in Montreal and the West, claiming quite a fair business surplus.

A MOVE is under way in Bowmanville to grant a bonus of \$10,000 to a new company which is about buying out the Dominion Organ Factory, of that town.

THE Thomas Davidson Manufacturing Company, capital \$500,000, is incorporated in Quebec to make and import metal goods, own and operate water and electric power and light. Head office, Montreal. Members: Mrs. Mary Ritchie, widow of the late Thomas Davidson, James Davidson, Thomas Charles Davidson, Miss Christina Davidson and Edward Goodwill, clerk.

AN assignment has been made by Paul Magnuson, general storekeeper, Selkirk, Man. His liabilities will be small.—Carley Bros., for five or six years clothiers, etc., in Winnipeg, are in difficulty.—The sheriff has advertised for sale the millinery effects of the Misses Covert, of Winnipeg, who have recently had two judgments registered against them for something over \$700.

THOS. PETERS, hotel keeper, has mortgaged his stock at Nanaimo, B.C., and is reported to have crossed the boundary.—After being in the dry goods business three years at New Westminster, B.C., James W. Harvey has assigned, with liabilities of \$42,000, and nominal assets slightly in excess of this sum. He was supposed to have a good surplus at one time, but heavy expenses appear to have eaten into it.—B. Simon, who has been working at tailoring these five years at Vancouver, has assigned.—In Victoria, Eli Beam, contractor, assigns.

HIRST BROS., a firm of general storekeepers in Nanaimo, B.C., have assigned. Only two years ago they succeeded their father, who left an estate valued at \$83,000, in which these two sons had a small interest. Last autumn, one of the members of the firm, who was somewhat irregular in his habits, died. Since then they have not prospered. A few weeks ago their stock was mortgaged, hence their trouble, which it is thought can be arranged.—The sheriff is in possession of the grocery stock of Geo. Maidment, of Victoria. Probably he owes \$1,000, and creditors need not expect a large dividend.—The landlord has closed the hotel premises of Chas. Muriset in Victoria, B.C.—In the same city, a carriage maker named Wm. Grimm did a good trade, accumulated considerable property, which has probably hampered him. A month ago he was obliged to give a chattel mortgage for \$9,456. Since then several judgments have been obtained against him, and the mortgage has been foreclosed.

WE are told of the recent sale of a British Columbia timber limit. The Muskoka Mill and Lumber Co. has recently purchased a fine limit on Vancouver Island, B.C., from the Toronto and British Columbia Lumber Co. The figure paid has not been made known. Whether this is the result of the change in the tariff or the prospects of the Nicaragua Canal being built, we cannot say. There can be no question great interest is being taken in B.C. timber limits of late.

At a gathering in August of the Liverpool branch of the United Kingdom Commercial Travellers' Association, a resolution was carried to the following effect: "That, inasmuch as the various railway companies issue return tickets at single fares to any town within 50 miles to delegates attending the annual gatherings of various religious bodies, this meeting seriously and confidently claims a similar concession at any week-end for commercial travellers, who are not merely temporary users of the railway, but daily travellers; and, in addition, always obtain goods traffic for the railway companies."

WE note the incorporation of Robert Allan Miller, merchant; Theodora Lovell Miller (Mrs. J. B. McConnell); Eliza Miller, widow of the late John Lovell Carson; Anne Mary Miller, wife of George M. P. Bogan, of Montreal, stationer; George M. P. Bogan, stationer; Christiana Miller, spinster; John H. Timmis, stationer; Fred Tuck, insurance agent; John Flower, clerk, all of the city of Montreal, and Georgiana Louisa Miller, wife of the Rev. Walter Bigsby, of London, Ont., to carry on a general book, paper, and stationery business, make stationery and all book supplies, by the name of "The Robert Miller Company." Capital stock, \$30,000.

A COUPLE of parties representing themselves as young Englishmen, seeking to engage in the export hay and grain trade in Montreal, under the firm name of Wilson Bros., have been trying to do unwary country shippers. They took about two months ago an upper office in the Board of Trade building, in which they were seldom to be found, but they flooded the country with circulars asking for consignments and quotations. Having recent experiences in mind, consignors were few, but they managed to make some moderate purchases on short time, or for half cash, and disposing of the goods at a sacrifice, and have managed to get away with probably \$5,000 to \$6,000, though they were probably aiming at bigger game.

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