The assignment of John Lindsay, general storekeeper at Lunenburg, N.S., is reported. He succeeded the well-established business of his father eight or ten years ago, but has not been able to hold the trade. He owes about \$7,500.—At Port Hawkesbury, in the same province, D. A. McDonald, general store, has assigned.

During the past eight years, the firm of H. McDowell & Co. has developed quite an extensive drug trade in Vancouver, B.C., and in order to keep pace with their rapidly increasing trade, they find that they require additional capital. In order to obtain this, they have decided to dispose of their business to a joint stock company which they are now organizing with apparently good prospects of success.

It is reported that W. J. Gray, blacksmith, has gone away from Kirkwall, leaving creditors in the lurch.—The bailiff has taken possession of the Opera House Hotel, owned by Chas. Egener, in Hamilton.—The same officer is also in possession of the paper-box manufactory of J. D. Mills, who has been in business about fourteen years, but of late has lost money in various ways. --- The sheriff has sold the effects of G. S. Fowler, furniture dealer, Waterford, who succeeded to the firm of J. L. Barber & Co. in 1887. He has always conducted a farm, and his brother-in-law, A. M. Barber, has managed the businees. The trouble arose through a confession of judgment to his sister.—An offer of compromise at 60 per cent. secured is made by D. M. Walker & Co., dealers in dry goods at St. Catharines. This offer was not considered satisfactory to creditors, and has been, in the meantime, declined.

IN July, 1890, the firm of S. & J. Armstrong, general storekeepers at McKellar, got into difficulty and assigned to the sheriff with liabilities and assets of \$17,000 each. This was compromised at a liberal rate. Since then they did a fair and apparently prosperous trade, and last autumn claimed a surplus of \$10,000. A couple of months ago they disposed of their store business, and are confining their operations to that of lumber. Lately a number of writs have been issued against them, and an assignment has been made. The senior of the firm has recently been elected to a seat in the Legislature.---John Dilloway, florist, London, was formerly a brass founder in the employ of the railway. He changed his occupation in April, 1890, and since he has struggled against odds. Now the bailiff disposes of his plants, etc., by auction.

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MR. GEORGE D. MITCHELL, one of the oldest and most respected business men of Peterboro', Ont., died on the 5th instant, aged 75 years. He was a native of Wiltshire, England, and established a grocery business in Peterboro' in 1859. At the time of his death he was head of the firm of G. D. Mitchell & Son.

The merchants of a town are its backbone. Take them out of any town and in three months it will be as dead as the proverbial "door nail." They are the sap of the town, and give it activity and life. One live merchant is worth ninety-nine retired farmers. Merchants talk up the town; they draw manufactures into it; they draw residents: they invest money in it; they help it in a thousand ways.—Dry Goods Review.

MR. LOUIS H. BOISSEAU, of Boisseau & De Poliniere, retail dry goods, Montreal, whose recent heavy failure has been noticed in these columns, is making a personal offer of 65 per cent. on the liabilities of about \$150,000, payable in quarterly instalments spread over fifteen months. Friends are to put up collateral security to the amount of \$20,000, to be held until all the payments are completed. The feeling seems favorable to the acceptance of the offer.

QUEBEC province failures for the week, outside of the cities of Montreal and Quebec, are few and unimportant: J. O. Brunet, a small trader of St. Come de Kennebec, is reported embarrassed and about calling creditors together. He owes only about \$1,000.-Lajoie, of St. Fulgence, in the Saguenay district, has assigned.—At Gentilly, a general dealer named A. Genest, who has also tried his hand at farming, beer-bottling, cheese-making. &c., wants creditors to accept 25 per cent. on their claims amounting to \$3,800. He settled before in 1890 at 50 cents.----Robert, Freres & Co., tinsmiths, of Lachine, are insolvent, and their schedule of debts foots up to \$3,290.

The sheriff is in possession of the premises of Wm. Bateman & Co., biscuits and confectionery at Winnipeg. A number of judgments amounting to \$10,000 have been issued against them. In 1881 they removed from Hamilton, where their father had conducted business many years—The same officer is also in charge of the premises of Jordon & Co., dealers in millinery, etc.—It is a dozen years or more since the Vulcan Iron Works were established in Winnipeg by prominent capitalists. But during no lengthened period of time could it be pronounced a financial success,

although doing a large business. Of late there has been some dissatisfaction existing among stockholders as well as creditors, and a short time ago their banker obtained judgment for some \$8,500. Now A. W. Law is appointed permanent liquidator for the company.

In this city there are some troubles among traders to be noted: Thomas Hoskins, boot and shoe dealer, has placed his affairs in the hands of W. A. Campbell, who has called a meeting of creditors for Monday next. A stock of about \$2,000 is claimed, while Mr. H. owes about \$1,800. The bailiff is in possession of the hotel premises of Mrs. M. J. Hawley. In February last her husband, Joseph, assigned, and the business at the new St. James' Hotel was turned over to Mrs. H., she giving a chattel mortgage for \$14,000. She has failed to carry out her agreement, and the result is as above stated.—A grocer named W.F. Penrice began business in a small way in January, 1887. Now he assigns.

An assignment has been made by Wm. Cross general storekeeper at Fenella. About six months ago he succeeded his brother in the store, having previously been farming, and it is not surprising to hear that he is already in diffi--G. W. Morrow, contractor, etc., St. Ignace, Algoma, is in trouble and has assigned. Wm. Salisbury has been many years in the book trade, and lately doing business in Peterboro under the style of Salisbury Bros. He has been inclined to do a large trade, occupies extensive premises and carries a large stock entirely out of proportion to his trade. During the past two years his position has grown financially weaker, and now he assigns. ----So also Philip Ginsberg, junk dealer, St. Catharines. He has been chattel mortgaged.——In the same place, Andrew May, dentist, assigns.

In February, 1893, the firm of Thomas & Mowat commenced general business at Elkhorn, Man., and soon worked up a large trade. A year afterward they showed a statement of assets \$17,000 and liabilities \$10,000. Now we hear of their assignment.—It is some eight years since C. D. Anderson & Co. began a grocery business in Winnipeg. A few years after, fearing trouble, the business was transferred to Mrs. Anderson. This step was not contested. Shortly afterward she admitted C. A. Lemieux. In May, 1893, she withdrew from the firm, and was succeeded by P. Gosselin, who now composes the firm. Last April they showed a surplus of \$4,000, but now they assign.

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