

J. N. PELLETIER, a Montreal grocer, has assigned to Messrs. D. Masson & Co., and a meeting of creditors will be held in a few days.

AUGUSTE LABELLE, long doing business as a dry goods merchant at St. Henri, a suburb of Montreal, has called a meeting of his creditors. His liabilities will reach about \$20,000.

For the second time N. A. Perkins, makes an assignment, his first experience was at Barrie some years ago, and now it is repeated in the general store at Penetanguishene.

THE Montreal cattle trade with Britain continues to grow. Last week nine steamships left port with heavy cargoes, the *Carmona* alone taking nearly 900 head.

THE plant stock and effects of the Hamilton Knitting Co., to whose financial difficulties we recently made reference, have been sold for nearly one third of cost, and the business is being continued by the purchaser.

THE wholesale dry goods firm of Messrs. W. J. McMaster & Co., has removed from the north, side of Front St., west of Bay, to the south side, east of Bay street, and next to Messrs. Ogilvy & Co., where they have a very commodious premises.

J. G. HAYES & Co., of Almonte, a general store firm asked their creditors to meet, and will probably offer a compromise at the rate of 50 cents on the dollar. Liabilities about \$11,000. This concern failed before, in 1882 owing some \$22,000, compromising then at fifty cents.

THE stock of D. Guenette, storekeeper, Warwick, Que., whose troubles we recently alluded to has been seized by sheriff and a portion already sold. Creditors are flying an opposition in order to participate. He is said to owe \$4,500, while assets will not much exceed a few hundred.

THE death of the late Wm. Anderson having dissolved the firm of Kerr & Anderson, accountants, in this city, the surviving partner has been joined by Mr. Robert Jenkins, formerly of Gray, Jenkins & Co., of Toronto. The style of the new firm is Kerr & Jenkins, assignees in trust, &c.

MESSRS. MURPHY BROS., of Montreal, who commenced a wholesale small ware business this spring, have, owing to the ill health of Mr. John Murphy, the senior partner, decided to retire, and have sold their stock to Messrs. Hodgson, Sumner & Co., in which house Mr. J. Murphy was formerly a partner.

At St. Stephens, N. B., the value of imports for the fiscal year ending with June was \$590,258, as compared with \$549,678 the previous year. Of this total, \$377,280 was dutiable and \$212,978 free goods, the duty collected amounted to \$80,513. The inland revenue collected was \$14,076.

JOHN R. CAMERON, merchant, Richard H. Hunter, banker, Alex. McIntyre, merchant, Dr. Edward Benson, James A. Devine, C.M., all of Winnipeg, and Walter Carruthers, postmaster of Kentville, N.S., will apply for letters patent to incorporate the Saskatchewan Coal Mining and Transportation Company; proposed capital, \$500,000.

J. P. LORD, a small storekeeper at San Francisco du Lac, Que., who has already been in financial trouble once or twice, is before his creditors with an offer of compromise at the rate of 25 cents on the dollar. Liabilities small. — Louis Fruitier, a Montreal dealer in fancy goods, is also endeavoring to compromise liabilities of \$1,000 at 20 cents.

THE Star Button Fastener Company (limited) proposes, upon receiving letters patent, to make button fasteners and tools, to make and deal in hose findings, and boot and shoe machinery at

Montreal, capital \$50,000. John A. Pillow, Randolph Hersey and John T. Hagar to be the first directors. Mr. W. A. Boland of Lynn, and Mr. O. S. Wood, of Montreal, are also interested.

T. M. MOORE, a general store trader, in Hagersville, has assigned. It appears that he has been dealing in grain with one Harrison and having endorsed for him to the extent of about \$10,000 finds himself unable to go on. His stock has been seized and advertised for sale at the instance of a Hamilton house. He has been doing business in Hagersville for a number of years.

A PROPOSED industry in Yarmouth, N.S., contemplates making cotton duck, twine, prints, cotton, merino or woollen yarns &c., &c. Capital, \$150,000. First directors to be William D. Lovitt, Samuel Killam, Abel C. Robbins, Frank Killam, Bowman Corning, Thomas E. Kelley, of Yarmouth, and John Oldfield, of Medford, Mass., manufacturer.

F. L'ECUYER, general dealer, St. Philippe, Que., who was *capias*ed several weeks ago by three or four of his leading creditors on the allegation that he was making away with his assets, has effected a settlement of the matters in dispute. Upon being *capias*ed he entered suits for damages against creditors taking such action; these suits he has withdrawn paying the costs, and agrees to pay 40 per cent. of his liabilities down, furnishing security for the balance.

F. W. JEFFREY, who has been dealing in lumbermen's supplies at Bracebridge for some three years, is about making his head quarters at Midland City but will continue the Bracebridge store. The traffic between Midland and the eastern shore of the Georgian Bay is now considerable. Many logs are brought down to that place to be manufactured and a line of steamers plies to Parry Sound &c. Mr. Jeffrey proposes to keep mill supplies as well as those of lumbermen.

JAMES NICHOLAS, general store, Sawyerville, Que., has assigned. He came from England three years ago, and buying a business already established, soon began to spread himself; he however did business in such a manner, that doubts have been expressed all along as to his eventual success, even though he seemed to have the command of considerable money. He began to show signs of embarrassment this spring and latterly several suits have been entered against him, resulting finally in his assignment.

THE affairs of the Pioneer Beet Sugar company of Coaticook, Que., are likely to afford considerable employment to lawyers. Some time ago the premises, plant &c., were sold under execution, the Eastern Townships Bank being the purchaser. Now an action has been entered by La Banque d' Hochelaga to set aside the sale, on the ground that it was not a *bona fide* one; and a winding up order has been applied for on behalf of Van Rufen & Co. a German firm who are creditors for some \$70,000 odd for machinery.

A YOUNG tinsmith of St. Cesaire, Que., Adolphe Birs dit Desmarteau, who from doing an ordinary country tinsmith's trade, spread out last year into manufacturing cheese-factory utensils &c., employing some 20 hands, has got into hot water, as was only to be expected, for he had neither the education nor the ability needed for such a business. Writs of *capias* have been issued against him by two Montreal creditors, interested to the extent of some \$1200, while another house is reported to be in for \$3,000. It is alleged that he has made over his property to his father, who is a well to do farmer, with intent to defraud his creditors.

THE "Slaughter of the Innocents" still proceeds writes one of our Eastern Canadian correspondents. J. B. N. Filteau of Drummondville Que., who only started storekeeping about fifteen months ago, finds himself unable to pay in full, and has assigned to Kent & Turcotte, accountants, Montreal. — Barrette & Frere, of Chambly, another firm of storekeepers whose existence only dates from the spring of last year, have also committed their affairs to the tender mercies of the assignees. — L. H. Noel, jeweller, Montreal, who started business last September, has called his creditors together. He claims to have been robbed of \$1,500, and has \$300 worth of stock left to pay liabilities of \$1,200.

THE Great South-West Coal and Iron Mining Company (limited) has a tolerably large plan of operations, if it gets the charter it applies for. It proposes to acquire and work coal or iron lands in Manitoba and the North-West; to raise and smelt minerals or ores; to deal in bricks, cordwood, timber and timber lands; to build, buy, or use steamers; to build tramways, telegraph lines, gas works, and to do various other things, on a capital of \$250,000. Hon. Peter Mitchell, A. B. Chaffee, E. S. Skead, C. J. Campbell, Hugh McDonald, and F. W. Gibbs, to be the first directors.

THERE are about ten thousand pieces of what is known as "piling" on the river above the falls, says the *St. John Globe*, intended for the American market, chiefly New York. The usual freight on these articles would be about fifteen thousand dollars, almost as much, if not quite as much, as the first value of the tree. Instead of sending them to the States by schooner, the owner intends to do them up in large cribs, which will be six or seven feet below the surface of the water, and three or four above, and thus tow them to their destination. This, it is believed, will cost much less than the usual mode of conveyance.

THE extension asked by Messrs. Leak & Rose, Brandon, has been granted. — A clothing firm, Garland & Garland, doing business at Portage la Prairie and Winnipeg has been dissolved and Wm. Garland will continue alone. The creditors have given him 3, 6, 9 and 12 months and have taken as security the real estate owned by the late firm. The statement shows liabilities of \$9,000 and assets \$16,000. — John S. Lytle general store keeper of Regina possessed a very slight knowledge of business, his failure followed as a matter of course. There is a deficiency of \$1,000.

WE are favored with a copy of the annual report made by the chief of the Ottawa fire brigade for the year 1882. Chief Young says that the two steam fire engines require to be put in a better state for duty, as the pressure at the mains in the Chaudiere district is insufficient to cope with a large fire in that lumber territory. The brigade has responded to 98 alarms during the year, in 54 of which cases there was no loss sustained. The causes of fires were as under:

Chimney	89
Caught from stove	12
Oil waste	1
Thawing out water pipes	2
Fire in cellar straw	2
Defective flue	2
Incendiary	3
Ash box	2
Reflection	2
Bush burning	1
Bursting Lamp	4
Sparks falling	5
Fire crackers	1
Caught from straw	4
Shavings from stove	1
Dry kiln from defective floor	1
Matches	2
Lightning	1
Caught in roof from stack	3
Rubbish and carelessness	1
False alarm	1
Cause not ascertained	5