

THE affairs of the extensive furniture firm of James Hay & Co., of Woodstock, have been embarrassed for some time. The sheriff took possession on a judgment for \$40,000 obtained by T. A. Hay, but a settlement of this matter has been made and the sheriff discharged. Now we learn from a circular that the business has been taken over by the James Hay Co., limited. What sort of settlement, if any, has been effected with general creditors we are not informed.

THREE Montreal saloon-keepers have got into financial deep water. H. Dubeau has turned over his estate to the assignee, with an indebtedness of \$3,100.—J. Gravel, who has been in rather poor credit for some time, has been asked to do likewise.—Guilbault & Laporte have assigned on demand, and owe \$2,107.—A cloth cap manufacturer in the same city has made an assignment. His failure was quite unexpected and is due to endorsements.—Pelissier & McCrudden, machinists, Montreal, are in trouble, and have been asked to assign. S. J. McCrudden, one of the partners, has assigned his half interest, but Pelissier has not yet done so.

AMONG Toronto happenings we observe that the Johnston & Johnston Co., limited, wholesale druggists, etc., have assigned to E. R. C. Clarkson after being in business a little over a year. They had a paid capital of \$12,000 and already their liabilities have reached a large sum.—A. T. Hernon, butcher, has assigned with liabilities of \$4,000. He has nominal assets of \$2,500.—The bailiff is in possession of the stores, etc., of H. M. Rannie and his stock will be sold.—A meeting of the creditors of Wm. Coulter, coal dealer, has been held and an offer of 20 per cent., payable in six months, unsecured, made. This will be considered.—Standish & Reid, manufacturers of billiard tables, etc., have disagreed and Reid has made an assignment. Standish now applies to the courts for a dissolution and an account of the partnership. He also moves to have the assignment set aside. Their statement shows assets of \$4,000 with liabilities of only \$1,000.

A MEETING of the creditors of the Parry Sound firm, Johnston, Beveridge & Purvis, was held the other day, and now they offer 30 per cent. for their estate.—The bailiff is in possession of the premises of J. J. Brunker, hotel keeper at Drumbo, who bought the place a

year ago, giving a chattel mortgage for the same. This instrument is now being foreclosed.—George Webster has been in business as a general dealer at Lion's Head for about eight years. We find that he assigned in March, 1889, with assets of \$5,000 and liabilities of \$6,800. This indebtedness was compromised at 50 per cent. For some time he has been losing ground, and at last he makes an assignment, with liabilities at \$3,500. The dividend for creditors will not be a large one.

—The banks having declined to accept the compromise of 60 per cent. offered by Irvine & Co., dealers in boots and shoes at Toronto Junction, the firm has made an assignment.—G. B. Schneider has been dealing in boots and shoes at Waterloo for some years. Being rather easy-going in disposition, he has made no headway; he finds it necessary now to make an assignment.—About twelve years ago Oscar J. Mitchell was working as a carpenter in Ingersoll. Growing tired of this, he made spring mattresses for a while, and in 1895 added furniture to his stock, soon securing a nice trade in that direction. In 1891 his trouble began when he took the risky step of opening a branch store in Woodstock, soon after which his paper went to protest. We now hear of his assignment.

—The part of Behring Sea in which, by a renewed British order-in-council, based on the Sea Fishery Act of 1891, it will not be allowable to catch seals till the 1st May, 1894, is thus described: Commencing at a point in Behring's Straits on the said parallel of 65° 30' north latitude, at its intersection by the meridian which passes midway between the islands of Krusenstern or Ignalook and the Island of Ratmanoff or Noonarbook and proceeding thence in a course nearly south-west through Behring's Straits and the seas known as Behring Sea so as to pass midway between the north-west point of the island of St. Lawrence and the south-east point of Cape Choukotski to the meridian of 172° west longitude, thence from the intersection of that meridian in a south-westerly direction so as to pass midway between the Island of Attou and the Copper Island of the Kormandorski

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couplet or group in the North Pacific Ocean, to the meridian of 193° west longitude.

—In a hardware store in Washington, D.C., the shopman, after serving me, asked: "What countryman are you?" "I am a Scotsman." "I knew you weren't an American." "By my accent, I suppose?" "No, but because you always say, 'If you please' and 'Thank you.' An American says, 'I want this' and 'That will do.' When I went over to the other side I too learned to say, 'If you please' and 'Thank you'; but when I came back I soon had it taken out of me. They said to me, 'Now look you here, young fellow, don't you try to give us any more of your airs.'"

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