

JOHN Darcey & Son, dealers in general merhandise, fish, &c., at Trout Cove, N.S., have assigned. They owe about \$5,000, and have assets about equal in amount. They allowed themselves to fall behind last year, and have been making vigorous efforts to collect of late, but without adequate results,

JOS. LAVALLEE began business in Berthier en haut in January, 1881, with a capital of about \$1,000, and had he been more circumspect he would not now be obliged to assign. Kent & Turcotte have charge of the estate, which owes about \$1000, and contains nominal assets of \$800. Lavallée has been chiefly engaged in the liquor trade.

W. T. NIGHOL, general dealer, Bear River, N.S., who was sold out under execution of his father and another creditor in May last, has assigned. What he had to assign is a puzzle. He owes about \$2,500, and his assets are *nil*. Nichol has proved himself in a run of two years rather unfitted for business. He has some property in his wife's name.

Some RETAIL dry goods dealers of Quebec complain that the local wholesale houses make a practice of selling at retail. There were similar complaints in Montreal a few years ago, but the practice appears to have been confined to an occasional friend as it probably is in Quebec, but the little noise that was made about it appears to have put a stop to the grievance.

The plan of "Renewable Term Insurance by Mortuary Premiums," devised by Mr. Sheppard Homans, has been adopted by the Federal Life Ins. Co., of Hamilton: In the advertisement of the company, on page 770, last week, the printer made the word "Renewable" read "Remarkable," a mistake that must have puzzled some of our readers. The advertisement appears again the present week.



TRAVELLEUS by the South-Eastern Railway, Montreal to Newport, remark on the falling off in passenger traffic of late. This is probably more apparent than real. The number of free passes, of which there were some 3,000 annual and many more trip passes, cancelled last summer, will doubtless account for it, as the holders of such passes and their friends constituted a large proportion of the patrons of the road.

Mn. ALEX. SHAW, of the firm of Henry J. Shaw & Co., appears to have been left out in the cold in the recent negotiations of the creditors. Mr. Shaw says he put into the firm of H. J. Shaw & Co., a year ago, \$3059 cash, and that (as manager of the business) he reduced the liabilities of the firm \$8,000 and the stock \$5186 during the year, leaving the firm \$2824 better off when the assignment was made than when he entered as a partner a year ago.

Massus. Boyd & McDougall, merchants, St. John's, Nfld., are offering 9s in the pound, spread over eighteen months, but their bankers are said to be holding out for 1s, more. At a meeting of their creditors held a few weeks ago the liabilities were shown to be \$20,000 of which about \$8,000 is to bank. The failure was a surprise to the trade, but it is accounted for by the dullness in the fishery trade, among which they appear to have a large amount outstanding.

THER name is legion 1 Another James Campbell & Son customer is Alex. C. Perry, of Winnipeg, stationer, etc., who recently assigned. He owed the Toronto concern \$1700, of which about 20 per cent was on accommodation paper. He offered 20 cents in the dollar, but creditors would not accept.—Wilson Bros., another stationery firm in the Prairie City, has been obliged to assign, owing to a demand and suit for \$1,000 by a brother in Toronto, an old matter which they supposed had been offset by services in the latter city.

OF THE defalcations noted last week, that of Wingate is for \$5,400, the amount of a cheque with which he ostensibly went to pay an account due by the firm ; that of Alex. Shearer is about \$5,000. Beamer, Township clerk of North Gower, Ont., has given buil of \$750 to stand his trial for forgery— A. Phillip, keeper of a cigar shop and billiard room, Yonge street, Toronto, after a six months' run, has left the precincts, neglecting to pay debts of about \$2000.

DUNCAN BROS., of St. John, N.B., dry goods merchants, have assigned in trust. Liabilities about \$18,000; assets about \$10,000. Their troubles are partly attributable to having added groceries to the business some time since, but which they disposed of again in October last. They have been hard pressed for some time.—J. Newton Wilson, of the same city, hotel keeper, has returned to the south of the international boundary, leaving several small accounts unsetfled. The premises and effects are in possession of creditors to whom he gave Bills of Sale.

V. TAILLEFER, general storekeeper, Cornwall, Ont., has assigned to Kent & Turcotte, with liabilities of about \$3,000 and assets nominally the same.—W. J. Cormack, a secondhand furniture dealer, Toronto, has the bailiff in possession at the instance, of one Skinner. Previous to six months ago he was a fairly well-to-do journeyman.—L. A. McDonald, a dealer in a small way at Creemore, Ont., formerly a hotelkeeper at Thornbury, has been very slow in his payments for some time, and recently they stopped altogether. He has assigned.

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