

BUSINESS EMBARRASMENTS.

A DRY GOODS HOUSE MAKES AN ASSIGNMENT—UNPREFERRED CREDITORS.

ROCHESTER, N. Y., Dec. 20.—Great excitement was caused at noon to-day by the filing of the general assignment of Donald Gordon, one of the largest dry goods merchants in this city. Abraham E. Wolf is the Assignee, and 220 creditors are preferred, 151 of which are New-York City merchants. The liabilities are estimated at between \$250,000 to \$350,000.

The following is a full list of the unpreferred creditors: Root & Bartlett, New-York; Richard J. Oliphant, Oswego; Homer, Colladay & Co., Philadelphia; Manhattan Cloak and Suit Company, Sullivan, Drew & Co., J. C. Johnson & Co., Ira McCray & Co., James McCreery & Co., Whitmore, Nicoll & Co., Lahy & Dubord, all of New-York; Clafin, Larabee & Co., Boston; Lord & Taylor, Cheney Brothers, of New-York; Hawley, Folsom & Martin, Boston; Lehmaier Brothers, New-York; Shepard, Norwell & Co., Boston; Harris & Russak, New-York; John B. Ellison & Co., Philadelphia; H. Hermann, M. Stern & Son, Rothschild Brothers & Co., Deppler & Kammerer, Hitchcock & Potter, Leon Rheims, Benjamin & Casper, W. H. Taylor & Co., Josiah Swan, Wertheimer & Co., Freitag & Vogel, W. G. Gander-vest, Rings & Kummel, Jacob New, all of New-York; Russ, Cabbo & Co., Boston; N. Bloom, F. Boost & Brother, J. Turner & Son, C. D. Heispich, Ambrose Wood, all of New-York; Jamestown Worsted Mills, Jamestown; J. Cohenfeld, New-York; Cooper & Conrad, Philadelphia; J. C. Hyam, Hobinstock Brothers, B. Levy & Co., Henry Newman, A. E. Harris, Cutting, Harrison & Robbins, Oberteuffer, Abegg & Daeniker, all of New-York; Blake & Co., Racine, Wis.; G. A. Clark & Brother, New-York Novelty Company, P. Donald & Co., Bamberg, Hill & Co., M. C. Warren, Julius Lowenthal, Bradley, Voorhees & Day, Einstein, Hirsch & Co., G. Simon & Co., Moritz Pach, T. K. Seixas, W. H. Cromwell & Co., Charles Weisker, Sewall & Erickson, William Whiteside, William Stein, John Thompson, Muser Brothers, Gutman Brothers, Hemingway & Sons Silk Company, Nonotuck Silk Company, G. Siedenbergs & Co., Gilbert Manufacturing Company, all of New-York; Corliss Brothers & Co., Troy; C. L. Woodbridge & Co., McKesson & Robbins, Harriss & Luchs, all of New-York; Harris & Wilson, Troy; Bassett Corset Company, Binghamton; John Thornton & Co., and Iselin, Neeser & Co., of New-York; Weil, Dreyfus & Co., Boston; F. W. Schmaderke & Co., John Pullman & Co., Richardson, Howe & Lovejoy, J. W. Cochrane, Charles Spencer & Co., Myers & Co., Carhart, Whitford & Co., New-York; Scheuer & Co., Pratt & Farmer, J. Mowdrey, Libbey & Ryker, Merrick & Co., Bittner & Hansicker, and Strauss, Kupfer & Co., of New-York; H. P. Emerson, Boston; Rufus Waterhouse, and M. Bochs, of New-York; Allen, Preston & Co., Jamestown; Brambley & Cartledge, Germantown, Penn.; Hewitt & Borz, New-York; Laufftry, Tunner & Andrews, Philadelphia; H. Herman Sternburch & Co., G. H. Crugg & Co., New-York; Wood, Lewis & Hawley, Troy; Brighton Suit and Cloak Company, New-York; Sherman, Cecil & Co., Troy; Deutsch & Co. and Mercantile Cloak Company, New-York; A. Goldsmith, Troy; Isaac Betterman, New-York; D. C. Hall & Co., Troy; R. J. Roberts, Stern & Fisher, and Haraux & Co., New-York; Brodhead Alpaca Mills, Jamestown; L. Loewus & Co., Lazarus, Goldsmith & Co., R. Morganstein & Co., Florence Manufacturing Company, Loeb Brothers, Paul Gunebines, and Weld, Colburn & Wilckens, New-York; Sandesman, Herscheimer & Co., Cleveland; Royce, Allen & Co., Providence; West & Nelson, C. B. Mitchell, Excelsior Silk Manufacturing Company, Meyers & Co., W. D. Riggs & Co., Drinna & Son, and C. D. Vulver, New-York; Cook, James & Co., Lockport; Normen, Felsheimer & Co., and Airman Brothers, New-York; Dumville & Sillesky, Lockport; Harris & Klein, New-York; Davis & Otis, Providence; Loraine Manufacturing Company, Saylesville, R. I.; Weiz & Co., New-York; Rowles & Dewey, Johnstown; D. Lowenberg, Norfolk, Va.; Gohen Brothers & Greenfield, F. Heizig & Co., and Union Knitting Mills, New-York; Queen Stocking Company, Cincinnati, Ohio; Zucker & Co., New-York; Isaac Blum & Co., Philadelphia; Frisbie & Stansfield, Camden; Ryer & Wagner, New-York; J. O. Pringle & Co., Boston; National Paperetic, Springfield, Mass.; J. Mendelson, New-York; Louis Koch, J. C. Hacker, F. B. Lauchi, New-York; W. C. Ballou & Co., Providence; N. Erlanger, S. A. Castle & Co., Carman & Raynor, A. McLean, Robert Ferguson, Whitney & Mathews, Stern & Jenoman, Worthington, Smith & Co., Duden & Co., Seligman & Co., New-York; F. C. Graham, Philadelphia; G. J. Byrd, New-York; W. R. Richards, Providence; York-Street Spinning Company, F. J. C. Feries & Co., New-York; Moore, Smith & Co., Boston; Schieffelin & Co., New-York; J. Grunnwald, New-York; W. V. Smith, Boston; M. Bamberger, New-York; G. A. Gilchrist, Boston; A. Hoffner and E. Miller, New-York; House Molded Corset Company, Bridgeport, Conn.; C. Conselman, Bristol, Conn.; Peter Weidmer, Bristol; Erdley & Son, Bristol; Charles Altman, Bristol; R. N. Wallach & Brother, New-York; Potter Brothers & Co., Amsterdam; Hardt & Luidgen, M. F. Wright, James Freedman, Rice, Stiefel & Co., Rowell & Presby, Isaac Borsch & Sons, John W. Stein & Co., and T. Scheuer & Sons, New-York; E. T. Mason & Co., Chicago; Harris Brothers, A. & C. Wallack, (Assignees,) J. D. Cutter & Co., and Scott Brothers, New-York; Carter, Rice & Co., Boston; D. S. Walton & Co., Leshner, Whitman & Co., Hecht Brothers, Hall & Buckle, New-York; Best, Von Bermuth & Co. and A. J. Wallach, New-York; Lockport Batting Company, Lockport; Levv Brothers and James M. Conway & Co., New-York; C. C. Hancock & Co., Philadelphia; W. H. Brown & Brother, Baltimore; Vaughn & Boyle, Philadelphia; Foster, Paul & Co., New-York; Hicks & Keller, Philadelphia; C. Blum & Brother, J. R. Walker, and S. Schwieriski, New-York.

TORONTO, Dec. 20.—Copp & Co., private bankers, of Bowmanville, have suspended payment. The immediate cause was the foreclosing by the Dominion Bank of securities of Messrs. Copp. Mr. Copp, who composes the firm, is at present absent in England, where he is engineering a financial scheme.

PITTSBURG, Penn., Dec. 20.—J. H. Hervey, a member of the Oil Exchange, this city, failed to meet his contracts to-day, and oil to the amount of 9,000 barrels was sold under the hammer to pay his indebtedness.

COLUMBUS, Ga., Dec. 20.—J. W. Woolfolk, cotton factor and warehouseman, suspended to-day. His liabilities are \$200,000; assets, nominally \$250,000, of which \$120,000 is in uncollected claims against planters.

OSWEGO, N. Y., Dec. 20.—The branch dry goods house of Donald Gordon, of Rochester, located here, closed its doors to-night in consequence of the assignment of Donald Gordon.

ALLENVILLE, Ill., Dec. 20.—W. H. Kingsley, grain merchant, has failed. His liabilities are reported at \$26,000 and assets at \$13,000.