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Mercantile Summary.

A QUEBEC grocer, John O'Donnell by name, has assigned voluntarily. He succeeded to an old established business some few years ago, but has already compromised in 1895.

Kelly Bros. Montreal, tailors, a separate concern from the firm of haberdashers of the same name, lately failed, have also assigned, and at a recent meeting of creditors, made a proposition to pay 25 cents on liabilities of \$11,000. Creditors want 33\frac{1}{2} cents.

James Magee, of Fredericton, N.B., doing a small general store business, is reported in trouble, and likely to make an offer of compromise.——At Moncton, in the same province, J. Hamilton, dealing in men's furnishings, makes offer of 30 cents on an indebtedness of \$2,064.

ANOTHER outcome of the Doherty & Co. tea failure at Montreal, is the reported embarrassment of the C. A. Liffiton Co., wholesale dealers in spices, teas, etc., who, it is understood, will seek a general extension. The company dates from 1895, when the business then done as C. A. Liffiton & Co., was put into joint stock shape, with \$10,000 capital.

Owing to dissensions among the directors, La Compagnie Generale d'Importation, of Montreal, will go into voluntary liquidation. The company was incorporated in 1895, to deal in drug sundries, fancy goods, etc., of French manufacture. The authorized capital was \$150,000, of which about 25 per cent. was paid -For similar reasons a winding-up order has issued in the matter of the Imperial Brush Manufacturing Co., of the same city. The company was formed two years ago, with an authorized capital of \$140,000, and obtained a bonus from the suburban municipality of Maisonneuve, in the shape of a good building site, on which a large factory was erected, which, however, never has got into operation.

OTTAWA city contributes to the list of late failures as follows: J. Erratt & Co., leading furniture dealers, have been obliged to put their affairs in the assignee's hands. They had to suspend two years ago, when a reorganization of the business took place. --- The embarrassment of another old established business concern is also reported, namely, that of G. S. Johnston, whose business in both dry goods and groceries has been showing signs of decay of late years. He was also unfortunate in having a serious fire last year. The liabilities will probably reach \$30,000. --- Chabot & Co., tailors, and J. A. Seyhan, tobacconist, have assigned. --- H. Burgess, contractor, is asking creditors to compromise at 33½ cents.

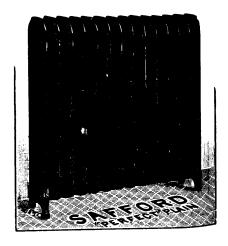
THE department store idea is spreading beyond the cities. Probably the storekeepers of the towns think that combining to form large establishments is the only way to keep their trade from going to the cities. Five Gananoque stores are to combine and form a big departmental store as a joint stock company, to be ready by May 1st. Those interested in the deal are understood to be H. C. Taylor, Britton & Donovan, D. Darling, E. H. Ellis and J. T. Green. The capital stock of the new company will be \$75,000, and it is proposed to carry on a regular departmental store business The merchants who are amalgamating will all have charge of departments. Mr. Ellis being a hardware man, will look after that branch; Mr. Taylor will take dry goods; Mr. Donovan, boots, shoes, and ready-made clothing; D. Darling, groceries, while J. T. Green will look after the financial end of the concern.

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