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Mercantile Summary.

A MEETING of the creditors of the Thompson Shoe Co., Montreal, was held on the 16th, but no offer was submitted, and it was decided to apply to the court for a winding-up order. Messrs. P. Galibert, L. Galibert, H. J. Feske, H. E. McIntosh, F. C. A. McIndoe, R. N. King and F. H. Markey, advocate, as representing Clarke & Co., of Toronto, were appointed inspectors. The list of liabilities is a long one, aggregating \$93,900, with estimated assets of \$8,000 less.

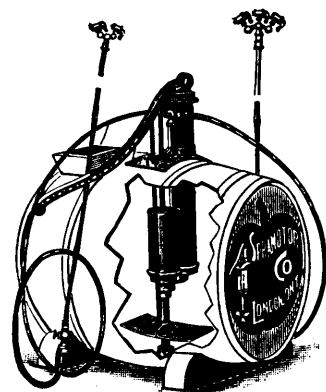
THE assignment of Vanfleet & Co., planing mill and lumber dealers, Brantford, has just been announced. They have been a dozen years in business, but not always successfully. It may be remembered that they made an assignment rather more than three years ago, owing \$14,000. The business was then transferred to Nellie C. Vanfleet, a sister. —Other assignments are those of A. W. Nuttall, fish dealer, at Port Arthur, and Wm. Lyons, contractor, Windsor.

AFTER losing ground for some years, the Winnipeg firm of G. H. Rogers & Co., dealers in dry goods, clothing, etc., have assigned. Nine years ago the firm removed to Winnipeg from Watford, Ont., and for a considerable time did a large trade. This, however, seems to have spread too rapidly. It is about sixteen months since the firm presented a statement showing assets of \$58,000, and liabilities of \$35,000, which demonstrated the comfortable surplus of \$23,000. But among the assets, in addition to \$34,600 worth of stock and fixtures, there was \$24,000 in real estate and book accounts—much less realizable commodities. The event has shown that their surplus was not available.

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by catchy schemes and doubtful enterprises is surely short-lived. Misrepresentation and fraud backed up by untruth, is as surely the forerunner of failure.

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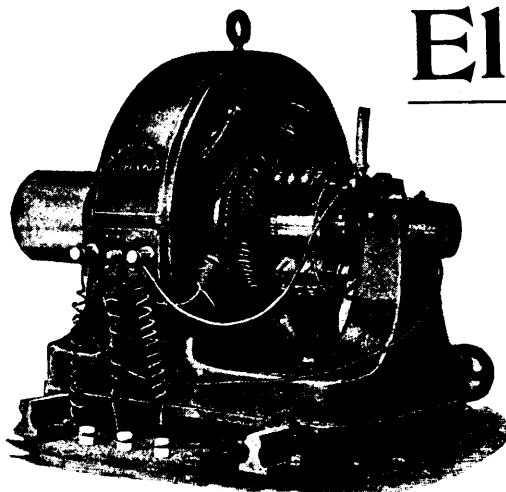
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