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Mercantile Summary.

THE presidency of the Consumers' Gas Company, vacant by the death of Sir Frank Smith, has been conferred upon Mr. G. R. R. Cockburn, and Mr. E. B. Osler has been elected to fill the vacant directorship.

AFTER having been a school-teacher for some years, L. D. Cormier, of Cocaigne, N.B., began storekeeping, in a small way, a few years ago. He has not met with much success, and is proposing to pay 25 cents, cash, or 35 cents on time.

FROM St. John, N.B., there is reported the embarrassment of two small grocers. Price & Powers, only in partnership since the spring of 1899, have suspended owing about \$2,000. G. E. Titus, is reported closed up, but liabilities are only about \$900.

J. W. WALLACE, dry goods retailer, Halifax, N.S., is reported to have stopped payment. He has been in business since 1885, and failed before in 1891, when he compromised at 33 1-3 cents on the dollar. Present liabilities about \$6,000.

THE assignment is noted of A. R. McLeod, general store, Stellarton, N.S., and he is said to be offering creditors 50 cents on the dollar. He was formerly a conductor on the Intercolonial Railway, but lost his job through an accident to his train, and started store-keeping in the fall of 1898. Liabilities are \$2,160.

S. TURGEON, in business in Montreal since 1897, as a dealer in men's furnishings, has voluntarily assigned, owing about \$5,000, which he desires to compromise at 25 cents on the dollar.—Zoel Tardif, grocer, and F. X. Bertrand, dry goods retailer, both of the same city, have also assigned, owing respectively \$6,200 and \$3,000.

THE financial statement of the liquidators of the Kingston Locomotive Works Company was made known on Monday last. There are 126 creditors, whose claims total \$339,503.12. The Bank of Montreal is the heaviest creditor, its claim being \$172,583. F. Edgar, Montreal, has a claim for \$75,296. The heaviest Toronto creditor is the James Morrison Brass Manufacturing Company, whose claim is \$2,687.62. The assets will pay 50 cents on the dollar.

UPON the demand of Messrs. Thibaudau Bros. & Co., an assignment has been made by Messrs. E. P. Picard, Alphonse Laberge, Joseph Shink, and L. N. Rioux, doing a retail dry goods business at Quebec, under the style "A la Quebecoise." They were all formerly clerks with the Quebec Syndicate, and started business in 1895, with a capital of about \$2,000. Liabilities are stated at about \$25,000, with apparent assets of \$2,000 less. It is reported they have approached some of their Montreal creditors with a proposition of compromise, at the rate of 65 cents on the dollar.

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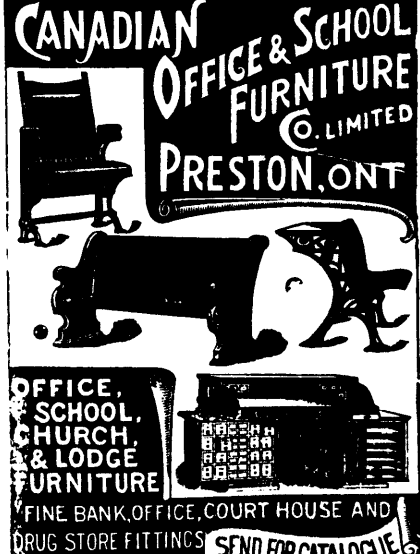
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