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Mercantile Summary.

ACCORDING to the Coaticook Observer, no commodity is so much smuggled across the United States line, thereabout, as tobacco.

H. H. MOSHER, of Apple River, N.S., who has been collector of customs, as well as carrying on a small store business, principally managed by his wife, has been obliged to assign. He has been reported behindhand, and sued for some time past.

THE liabilities of J. N. Duguay & Co., general merchants, at La Baie, Que., whose failure, as a sequence to La Banque Ville Marie suspension, was noted last week, are stated at \$37,000. A meeting of the inspectors is called for the 23rd inst., to consider the affairs of the estate.

J. J. TURCOTTE, general store, Valracine, Quebec, lately failed, proposes that ordinary creditors accept 50 cents on their claims, amounting to \$3,560. He also owes a mortgage of \$500, and indirect liabilities of \$1,340.—Mrs. C. G. Leveque, also known as Mrs. Damase Gagnon, doing a limited store business at Ste. Flavie, Que., has assigned on the demand of Messrs. Gauvreau, Belleau & Co., Quebec.

MINOR Montreal failures for the week are as follows: H. Glenney, a working painter, started a small paint and hardware business two years ago, which has not proved successful, and his voluntary assignment is reported.—A Parent, tailor, has also assigned, with small liabilities.—Cyrille Lafortune, trader, has done likewise, and his liabilities are \$700.—Rene Leduc, a small suburban grocer, reported failed last week, offers his creditors 50 cents.

AN old and respected member of the business community of Montreal passed away last week, in the person of Mr. J. H. Winn, who had reached the ripe age of 82 years. Mr. Winn came to Montreal over 60 years ago, and up to 1896 was actively engaged in business. For over thirty years he was senior partner in the well-known firm of Winn & Holland, hardware and metal merchants. Until the last few years Mr. Winn took an active part in public affairs, and he was at one time president of the Montreal Board of Trade.

LE CHATEAU SAGUENAY, under which style a number of prominent citizens of Chicoutimi, Que., undertook to form a joint stock company, for the purpose of running a hotel business, has been put into liquidation, Messrs. Paradis & Jobin, accountants, Quebec, being named provisional liquidators, and a meeting of creditors is called for the 22nd inst. The company was incorporated in 1898; authorized capital, \$50,000, and the old Martin hotel was bought. The shareholders and directors probably know by this time that it takes a pretty smart man to run a hotel. Complaints, as to the service, etc., have been quite frequent, and latterly the finances seem to have got into a tangle.

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