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FOR * SPRING, * 1891.**SPECIAL VALUE IN**
*Prints.**Dress Goods,**Black Silks,**Satins.**Carpets.**Everfast Hosiery,**Berthamay Kid Gloves.**Odourless Waterproofs.***S. GREENSHIELDS, SON & CO.**
MONTREAL.**Mercantile Summary.**

D. J. RIVIERE, keeping a small grocery in Cornwall for the supply of mill hands, has assigned to the sheriff.

G. A. LAROCHE & Co., a dry goods concern in a small way at Etchemin, Que., has passed into the hands of the assignee. Laroche was originally a hotel-keeper, and losing his license several years ago, started the above business in his wife's name.

For the last six years, Mr. J. C. Parker has been doing quite an extensive retail shoe trade in Montreal. He has asked for and obtained a settlement from creditors at 55 cents on the dollar; liabilities are \$8,000, with nominal assets to about a like figure.

THE minor Montreal failures are as follows: A. Desjardins, O. Lahaye, and Begin & Co., all small grocery concerns, have assigned, the liabilities in each case being about \$1,000. L. Kort, a small tailor, owing \$788, has also failed. F. X. Roy, saddler, has assigned, owing \$1,888.

A PETITION has been made for a judicial winding up order in the case of the Taylor Mfg. Co., of Montreal, makers of felt and plush goods, and the court fixes a meeting of creditors for the 6th of April. The liabilities are only \$7,500, and the assets it is claimed should realize some \$15,000 under favorable circumstances.

A MEETING of the creditors of Piche, Tisdale & Painchaud, wholesale hardware, Montreal, was held on the afternoon of the 24th ult., when the accountant investigating their affairs made his report, showing direct liabilities of \$22,000; indirect, \$48,000, of which about \$15,000 would probably rank on the estate; assets apparent, \$28,800. A committee was named to consult with the firm as to a basis of compromise. Since writing the above, the firm has made a cash offer of 42 1/2 c.

A MEETING of James Park & Sons's creditors was held in Toronto on Tuesday last, which was very representative, probably \$28,000 out of \$33,000 liabilities being represented. After an explanation from the firm, giving a statement of its recent losses, an offer of 50 cents on the dollar was made and unanimously accepted without a word of opposition. The creditors recognizing that the assignment was largely due to causes over which the firm had no control, offered the Messrs. Park every encouragement to resume their regular business. No doubt the large business heretofore done by the firm may be somewhat curtailed, but this may be and still yield better results.