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mercantile Summary.

In the matter of St. Thomas frontage debentures, the treasurer of that place asked for tenders. There were about \$4,500 of five-year debentures, and \$4,500 of twenty-year debentures, \$9,000 in all, bearing five per cent. interest. Payments to be made in equal annual instalments. The tenderers were G. A. Stimson of Toronto, Hanson Bros. of Montreal, the Southwestern Loan Company, and O'Hara Bros. The chairman found the offer of the Southwestern Loan Company for the five-year, namely, 11 per cent. premium, and O'Hara Bros., which was \$162 premium, the most favorable for the twenty years. It was decided to accept their offers.

A MEETING of the creditors of Messra. H. R. Ives & Co., founders, Montreal, was held on 9th inst., when a statement of affairs was submitted showing a very large apparent surplus (\$147,631). It was decided that Mr. Ives should make an assignment of his estate to Mr. C. E. Saunderson, of Messrs B. & S. H. Thompson, and that the business should be continued under his supervision, aided by a committee composed of Messrs. H. V. Meredith of the Bank of Montreal, J. R. Wilson, and F. Fairman, in order to allow Mr. Ives an opportunity of looking around for a partner with some capital. The statement presented shows assets of \$304,008, of which \$160,000 is in real estate and foundries at Montreal and Longueuil, \$44,627 in machinery and plant, \$50,670 in stock, \$24,953 in good accounts. The liabilities are in all \$156,377, of which mortgages constitute \$73,800 and bills payable \$72,733. About seventy per cent. of the liabilities were represented at the meeting.

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