

PAUL CAMPBELL, Assignee; Liquidator.

CAMPBELL & CAMPBELL.**Accountants,**

OFFICES—Room No. 206, McKinnon Building,

PAUL CAMPBELL.

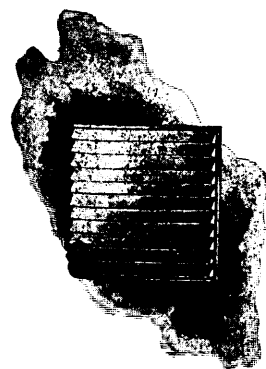
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A splendid investment, where security is desired.
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LAUT, LEET & CO., Financial Agts.,
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and Plastic.****Highest grades only**●●●●●
Sole agents in Canada.**H. & A. B. AVELINE & CO.**
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Robert R. Hedley, having a wide experience
in mining and smelting in Canada, United
States, Venezuela and Mexico, will undertake
mining engineering work in British Columbia.
Can give English and American references.

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Mercantile Summary.

JOSEPH LAPIERRE, a general merchant for
twelve years at St. Antoine, Que., has had to
assign. He has always been reported some-
what slack in payments, and of late has been
sued in a few instances.

THE president of the Dominion Commercial
Travellers' Association, Hon. J. D. Rolland, of
Montreal, has received through Hon. Joseph
Chamberlain, the Secretary for the Colonies,
an acknowledgment from the Queen of the
Jubilee address forwarded to Her Majesty.

WE hear with regret of the death of Mr.
Richard P. Field, of the Morris, Field,
Rogers Co., at Listowel. It is stated by the
Listowel *Banner* that this concern is exporting
piano parts to Europe, and that it turns out
more than a thousand keyboards a week.

THE surplus of the Wagner Palace Car Com-
pany for the year ending June 30th, according
to an Albany paper, was \$1,424,333. The an-
nual report shows that the gross earnings were
\$3,436,281, and the expenses \$2,011,948. This
report includes the operations of the company in
twenty States and the Dominion of Canada.

WE regret to learn of the embarrassment of
Tees, Wilson & Co., tea jobbers, Montreal, who
have called a meeting of their creditors, and
will most likely abandon their estate. The
firm is a continuation of the old-time grocery
house of Sinclair, Jack & Co., but of late years
Mr. D. T. Tees has been the only partner, and
the business quite a moderate one. The liabili-
ties are about \$22,000.

LOUIS DESJARDINS, dry goods man, Mont-
real, who has assigned, as a result of being
unable to complete a compromise arrangement
made last February, now makes a very un-
favorable showing. In February he showed a
deficiency of \$1,500 on liabilities of about \$20,-
000; but at a meeting of creditors held Tues-
day, 3rd August, he presents a statement show-
ing at present an indebtedness of \$30,000, with
assets of only \$14,000.

LLOYD'S register of shipping shows that the
gross tonnage built during first half 1897 in
British yards was 871,661 tons, against 774,012
in the corresponding half of last year, an in-
crease of 97,649 tons. At present there is a
large amount of tonnage on the stocks, repre-
senting orders for nearly all nations. Great
Britain has 639,113 tons being built; Japan,
54,365 tons; Holland, 24,560 tons; Germany,
17,826 tons; the British colonies, 17,891 tons.
Unfortunately, the prospects for the year are
clouded by the engineers' strike, which is stop-
ping work at many of the ship yards, and will
cause new orders to be sent elsewhere.

ANNOUNCEMENT is made of the formation
of a partnership by Toronto parties for the
business of handling merchants' estates or in-
vestigating their affairs. The parties are well-
known and competent gentlemen. Few, prob-
ably, are more widely known in Ontario than
Mr. Paul Campbell, formerly of the wholesale
dry goods firm, John Macdonald & Co. His
associate is Mr. William Campbell, who has
had the advantage of a dozen years in the
C.P.R. offices in the position of accountant,
and who is also favorably known in Toronto.
Both are men of integrity and of strict business
training, and both are hard workers. Their
office, we understand, will be in the McKinnon
Building. Mr. Paul Campbell will act as
assignee and valuator, for which his long ex-
perience fully qualifies him, while the firm of
Campbell & Campbell will undertake the duties
of accountants.

THE annual meeting of the Acadia Coal and
Coke Company was held last week in St. John.
Mr. J. D. Chipman, St. Stephen, and Messrs.
F. P. Thompson and W. T. Whitehead, Fred-
erickton, came to the city to attend the meeting.

AMONG trade items from the Maritime pro-
vinces we hear that H. R. Shaw, dealer in
hardware, Bridgetown, has sold out to N. W.
Benson; also that W. E. Nickerson succeeds
the late W. Crowell as a general dealer at Shag
Harbor. Splane & Johnston have registered a
partnership as ship chandlers in St. John, N.B.
T. B. Smith, builder, New Glasgow; G. E.
Eaton, general store, Cannington, and L. P.
LeBlanc, of the LeBlanc Mfg. Co., manufac-
turers doors and sashes, are dead.

FOR the week Montreal city furnishes the
following small list of small failures: A demand
of assignment has been made upon Joseph
Soucisse, a hay dealer.—Arthur Peltier, a
tailor owing about \$900, is reported to be in
financial difficulties.—T. Geoffrion & Co.,
making boots and shoes in a small way, have
assigned, fying liabilities of \$3,768.—S.
Soupin, grocer, has assigned.—Narcisse Des-
noyers and J. O. Clement, two suburban gro-
cers, have assigned, with small liabilities in
each case.—Alexandre & Lefebvre, bicycle
agents, etc., have made an assignment. After
a few months' business existence, Alexandre is
reported an absentee.

THE British Association visitors need not go
away without a notion what our Canadian
woodland and small lake scenery is like. The
local committee has on its programme a trip
which it is expected some 250 of the scientists
will take, namely, via the Grand Trunk Railway
to Penetanguishene, and thence by boat to
Parry Sound. Ottawa will be the next point of
destination, per Ottawa and Parry Sound road,
with a lunch at Algonquin Park en route. The
excursionists will reach Ottawa on Friday
evening, August 27th, and will be entertained
to dinner. On Saturday morning they will
view the sights in the city, and at 2 p.m. leave
for Montreal.

IN last week's issue of THE MONETARY
TIMES was a paragraph referring to the failure
of C. H. Gerbig, of Ayr, and in it was the fol-
lowing statement: "In September last he
found it necessary to mortgage his stock for
\$6,200, and in April this year placed another
mortgage for \$4,000. . . . These mort-
gages have been foreclosed," etc. Mr. Gerbig
informs us that in April this year he paid
\$2,200 on account of the mortgage given in
September for \$6,200, and gave a new mortgage
for \$4,000; so that instead of there being \$10,-
200 due, as the former statement would lead one
to infer, the total mortgage liability is \$4,000
to-day.

THE Mercantile Syndicate Company, of
Ottawa, was incorporated in January, 1896,
with the object of dealing in bankrupt stocks
and for general trading purposes, with an
authorized capital of \$100,000, of which, it is
understood, about \$18,000 is paid up. The
company now seeks an extension of twelve
months, secured.—Kenny Bros., an Ottawa
tailoring firm, with a favorable business record
extending back some 12 years, have communi-
cated with their creditors, through their law-
yers, offering a compromise of 30 cents. Some
of those interested are not favorable to the
proposition, and an accountant has been in-
structed to investigate their affairs.—J. Mc-
Kinstry, of Ottawa, formerly a livery stable-
keeper, but for the last year or two dealing in
bankrupt stocks, is reported to be asking a
compromise.