Mercantile Summary.

A MONTREAL accountant is said to be looking into the affairs of J. A. Brunel, who keeps a general store at Moose Creek, Ont. He only began a year ago, and previously had been a clerk, a school-teacher, and a miner in the Klondyke—all training, of a kind, certainly, but hardly of the right kind for a merchant.

A MEETING of the creditors of Daniel Shaw, hardware merchant, at Almonte, Ont., who assigned recently, was held on the 26th ult., when he submitted an offer of 35 cents on the dollar. Business liabilities are estimated at $10,000, with nominal assets of $7,600; there is also some mortgage liability.

WE note the assignment of James Whitham, boot and shoe jobber, Montreal, Mr. Whitham has long been connected with the shoe trade. Twenty odd years ago he was of the firm of Pinkerton & Whitham. More recently he was prominently connected with the Whitham Shoe Co., Limited, who went into liquidation last year. He had severed his connection with that concern in the spring of 1900, and then started on his own account. The liabilities are about $15,000.

READERS of the magazines, Current History and Modern Culture, now have these two publications combined in one. The March number appears in a new and comely cover. The publishers announce that the events of the times will be chronicled in an impartial and systematic manner. The new literary department, conducted by Nathan Haskell Dole, will find many readers. Sample copy may be had free on application. Address, Current History Co., Boston, Mass.

Two weeks ago we noted the troubles of John Skitch, a grocer, at Gravenhurst. Now he offers creditors 65 per cent. of claims amounting to about $2,700. As security is now offered, it is probable that they will accept the proposed arrangement.——After working as a tailor in Brantford for a short time, S. D. Abell assigned in June, 1900, owing about $1,700. His wife purchased the assets at 25 per cent. discount and continued the business. But as her assets were always mortgaged, her prospects were scarcely better, and now she, too, assigns.

A GENERAL merchant, Monsieur J. N. A. Carriere, of St. Phillippe d'Argenteuil, lately failed, has compromised liabilities of $12,700 at 50 cents on the dollar.——An assignment has been made by Mrs. C. H. Champagne, milliner, of Pierreville, Que.——E. Audet, a mine employee in the asbestos belt at Black Lake, Que., began a small general store in 1900, which he put under the charge of his wife. He is now reported as compromising liabilities of $2,260 at 50 cents on the dollar.——For the past eight or nine years, Wm. Bennett has done a small and unprogressive stove business at Calumet, Que. He has been found particularly slow of late, and has assigned.