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Mercantile Summary.

THE assessment of Windsor, Ont., for 1901 shows the total value of real and personal property and taxable income to be \$5,487,250, an increase of \$190,300 over last year. The population is 12,642, an increase of 513 over 1900.

A COMPOSITION is proposed by Wm. Ross, hatter, Halifax, N.S., whose failure was noted in these columns a few weeks ago. He owes \$2,598 of merchandise liabilities, and \$700 for rent, taxes, etc. He offers 35 cents on the dollar.

A WINDING-up order has been granted by the court in the matter of the Mace Perkins Brewing Co., Montreal, a concern which was incorporated only in June, 1900, under a Quebec provincial charter, with an authorized capital of \$30,000.

A PEDDLER and trader, of Cumberland Bay, N.B., E. G. Elkin, is endeavoring to settle his small liabilities at 25 cents on the dollar.—A St. John, N.B., grocer, J. F. Van Wart, is reported in trouble, his premises and stock being under seizure for rent.

MR. GEO. FORBES, a member of the firm of Messrs. Forbes Bros., of McGill street, Montreal, has offered to erect a library in his native village of Newington, near Cornwall. A gymnasium and smoking room will be adjuncts of the library.

A COMPROMISE is being arranged by Frechette & Frere, general merchants, East Angus, Que., lately failed. They offer 60 cents on liabilities of \$12,829.—F. J. Morin, of Montmagny, another recent insolvent, is offering the same figure, spread over three months, and secured by his father.

THE failure is noted of M. Derbyshire, who has kept a general store for the past two years in Smith's Falls, Ont., and for some fifteen years previous at Toledo, Ont. He has been considered old-fashioned in his business methods, and slow in payments for some time past, and the estate is said to be a very poor one.

A SOMEWHAT prominent merchant, in Granby, Que., Alfred Pare, is reported in deep water, a demand of assignment having been made upon him by Thibaudeau Bros. & Co. In 1898, he was of Pare Freres, who failed, and he then arranged to pay 55 cents on an indebtedness of \$14,500, and continued alone.

OWING to low water preventing him sawing and marketing his stock of logs, A. J. McKenzie, of Larose Station, Que., general merchant and saw-miller, has been obliged to get indulgence from his creditors in the shape of an extension of time. He owes about \$4,000, and shows a surplus of about \$3,000 in fair shape.

HAVING been formerly in business at Alexandria, Ont., Patrick Mason commenced a small grocery business in Renfrew, Ont., eighteen months ago. He has made an assignment.—So has Elias Heligman, who has done a small clothing and shoe business in Ottawa for the past few years.

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