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## Mercantile Summary

THE Montreal grocery jobber, L. A. Cloutier, whose failure as a result of stock speculations we recently reported, has arranged with creditors at the rate of 30 cents on the dollar.

In the early spring of last year Adelaar J. Lacerte began storekeeping in a small way at St. Severe, in St Maurice county, Quebec. He was previously a farmer, and the *denouement* usual in such cases has taken place, his assignment being announced.

THE Ontario Construction & Supply Co., Limited, of Toronto, capital stock \$100,000, has been incorporated for the purpose of carrying on a railway and mining construction business. Among the provisional directors are A. J. McComber, of Port Arthur and H. L. Drayton, Toronto.

MR. JOHN ABELL, the well known manufacturer of agricultural implements, etc., Toronto, passed away last week in the 81st year of his age. He was the founder of the Abell Engine Works at Woodbridge, afterwards removed to Toronto, and which were taken over a few months ago by the American-Abell Engine & Thresher Company.

THE courts having decided that the Montreal Park and Island Railway could not legally build an electric line on the main road of Longue Pointe municipality, to connect with the lines of the Chateaugay and Terminal Railways, the Chateaugay & Northern Railway Company have made the offer to do this work.

MR. DAVID HOSKINS, F.C.A., whose election to the secretary-treasurership of the Institute of Chartered Accountants of Ontario was noted in our last issue, has opened an office in Manning Chambers, Queen street, in this city. It is his intention to engage in a general auditing business, devising of systems of accounts, financial valuing.

ACCORDING to returns recently published by the Grand Trunk Railroad, that company has in the first half of the present year turned out the following equipment: From Montreal shops, 20 Richmond compound locomotives, 144 30-ton box cars, 24 caboose cars, 35 cheese cars, 10 baggage cars, 60 long, 10 first-class cars. From London shops, 400 flat cars, 14 caboose cars. From Port Huron shops, 329 flat cars, 22 caboose cars. In addition to the above 163 10-ton box cars were received from the American Car & Foundry Company.

OTTAWA city furnishes this week the following group of minor failures. F. D. Graham, formerly a barkeeper in the Windsor hotel, and who started to keep bar for himself last fall, has already assigned to W. A. Cole.—A. E. Saunders, grocer in a small way, has assigned owing less than \$1,000.—The assignment is also noted of Joseph Laliberte, haberdasher. Last spring Joseph also made a venture in the hotel line, under the style of J. Laliberte & Co., with poor results, and the consequences as noted above.

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