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Mercantile Summary.

THE Crow's Nest Pass Lumber Company, of Wardner, B.C., with a paid-up capital of \$100,000, is building a mill at Wardner, with a daily capacity of 200,000 feet.

FROM Ottawa we learn of the assignment of S. Townsend, druggist, who has been in business there since 1893. Previously he had been in business unsuccessfully in Winnipeg.—P. A. Cantara, a contractor, of the same city, is also insolvent.

A VOLUNTARY assignment has been made by Z. Arpin, a shoe retailer, at Lanoraie, Que. He was once in business at Montreal unsuccessfully as one of the firm of Arpin & Bergeron, and afterwards worked in various shoe factories in Montreal and Lowell, U.S., before starting business in his present location.

M. ROUSSEAU, general merchant, Warwick, Que., before noted as insolvent, is offering his creditors 40 cents on the dollar, cash, or 50 cents in three, six, nine, and twelve months.—A. L. Trudeau, of Brompton Falls, Que., whose brief business record and failure we referred to in a late issue, has compromised at 50 cents on the dollar, and will go back to clerking with his father.

THE old beet sugar factory, at Farnham, Que., is to be utilized for furniture making. Mr. J. Morgan, of London, represents a British syndicate of large capital, which is about to erect there an up-to-date plant for the manufacture of school desks, office furniture, etc., for export to all parts of the British Empire. As a bonus the towns offers the company the free use of their sugar factory and 200 horse power water power.

CLOVIS AUDET, of Roberval, Que., formerly an agricultural implement agent, and for the past five years doing a moderate store business, has found it impossible to support a large family and make any headway, and has assigned voluntarily.—A. A. Dugas has been doing a small general trade at Ste. Anne des Monts, Que., for a lengthy period, but with indifferent results. He has always been found a slow payer, and his assignment is not a surprise. He owes \$1,900.—Another small failure is that of Pare & Frere, general dealers, at Brompton Falls, Que. They owe \$1,500, and show assets of about \$800.

THE Alberta Railway and Coal Company have issued their directors' report in anticipation of the annual meeting this week. The aggregate sales of coal made during the year amounted to 148,059 tons, against a total of 171,656 tons sold during the previous year; the decrease being attributed to the fact that the C.P.R. have taken a large portion of their required supply from newly opened mines in the Crow's Nest district. The earnings of the railway, apart from the carriage of the company's coal, show a decrease of \$2,303, the gross returns having been \$168,192, against \$170,495 for the preceding year.

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