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#### Mercantile Summary.

THE stock of Axford Bros., Belmont, Man., who failed last month, has been sold at 55 per cent. to T. Finklestein.

AT Mooretown, on the Canadian side of the River St. Clair, the Mooretown Salt Company has drilled for salt to a depth of 1,690 feet. fifty of which is a bed of pure salt. The capacity of the pan for evaporation is said to be about 200 barrels a day.

By reason of the illegal character of the vote taken, the by-law by which the municipality of St. Henri granted to Mr. Clendinning, of Montreal, a bonus of \$33,000 and twenty years' exemption from taxes, for removing his foundry there, has just been declared by Justice Doherty null and void. A ratepayer had petitioned against the by-law, and upon trial was successful, as described.

"ARE you interested in a joint stock company, either as a shareholder, director, or officer?" Such is the question put by Mr. J. D. Warde in his pamphlet descriptive of Warde's Shareholders' and Directors' Manual, the fourth edition of which was published recently. If the answer be an affirmative one, it follows, of course, that such a work will be valuable in posting you on the general law and practice of joint stock companies. It gives the Acts of the Dominion of Canada and provinces respecting incorporation, together with instructions for procuring charters. Illustrations are given which show all the steps needed to be taken in the formation and carrying on of a company, with the necessary by-laws. Mr. Warde is on the staff of the Provincial Secretary, and should be a reliable guide on the subject of which his manual treats.

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