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Street**OTTAWA**—Bell Telephone Building, Queen Street**QUEBEC**—Bell Telephone Building, St. John and
Streets**WINNIPEG**—Forrest Block, Main Street.**Mercantile Summary.**

It appears that there are two persons by the name of Sanegan doing a tailoring trade in this province, and in a paragraph about the failure of Frank Sanegan in our issue last week the location of both men was in mistake referred to. J. E. Sanegan is the person who did business in Windsor and is now located in Stratford.

The dry goods estate of Macabe, Robertson & Co., in this city has proved rather disappointing to creditors. A second and final dividend at the rate of $5\frac{1}{2}$ per cent. has been declared payable on the 15th inst. on liabilities of \$41,968. This, with the former dividend which was at the rate of $12\frac{1}{2}$ per cent., shows that only 18 per cent. was realized in the wind up process.

FROM Western Ontario comes the information that Kirby Bros., dry goods merchants, Windsor, have assigned. The business was established in 1892, and as we all know times have not been good since. Of late they have fallen behind in their payments, and to add to their troubles several writs have been issued against them. Now they offer to compromise with creditors at 60 cents on the dollar.—A shoemaker in Galt, A. Byers, has assigned, with small liabilities, and G. R. Murray, who made a living in the same way, has assigned in Hamilton.

The importation of raw sugar into Canada exceeds in quantity that of any previous year. From the 23rd of July till the 1st of August no less than 41,277,061 pounds of raw sugar have arrived in Montreal. Every available space in both the Canada and St. Lawrence sugar refineries is fully packed with the raw product. Both in tonnage and number the sugar cargoes exceed that of any other product except coal. The cargoes, which come in mats weighing 200 lbs. or bags with 70 lbs., have averaged more than 3,000 tons each. Fortunately nearly all these vessels which have come to this port sugar-laden, have shipped a return cargo of lumber for South American ports.

ABOUT ten miles from Meaford, in Grey county, is a small cross-roads village named Epping. It is in a good agricultural district, and the farmers thereabout are as a rule of a good class. J. W. Shore was a yeoman there two years ago, when he bought the business of Mrs. Jordan, having first sold his farm to do so. He had no knowledge of mercantile affairs, and now he has had to assign.—Edward Gear has been a tailor in Norwood for about twelve years. His trade was limited so much that he never made more than a living from it. Lately it has been worse, and now he assigns.—In 1879 Geary & Co. succeeded A. C. Fraser in the general store business at Pinkerton. The firm was then composed of Thomas and Robert W. Geary, but owing to the death of the former some years after, the only partner has been the latter. A year ago he claimed to have a surplus of \$9,000, and now that he has assigned people express a good deal of surprise.—Another failure, not many miles from Meaford, in a place called Eugenia, is that of Sam. M. Armstrong, who commenced a general store there some years ago. He never made much headway, although he always managed to pay up when the time for him to do so came around. Times have been dull lately, and as he gave credit rather freely and was inclined to be easy going, he has found himself in deep water and has assigned.—C. H. Conrod, lumber dealer, St. Thomas, has assigned, with assets of \$2,000 and liabilities amounting to the same. In 1887 he effected a compromise with his creditors at 25 cents on the dollar.

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