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Mercantile Summary.

CONSIDERABLE excitement is reported in Megantic, Quebec, over the discovery of gold on the banks of the Bullard Brook. The discovery was made late last fall, and as the spring approaches the interest in the find increases.

A MEETING of the creditors of Caverhill, Hughes & Co., wholesale grocers, Montreal, is to be held this week, when the disposal of the estate will be discussed. The liabilities are said to foot up to some \$145,000, the St. Lawrence Sugar Refining Company heading the list, with a claim of some \$16,000.

A VOLUNTARY assignment has been made by the cigar manufacturing firm of Tasse, Wood & Co., of Montreal. They had at one time an excellent North-west and British Columbia trade, but were reported to have made some unfavorable speculations in leaf tobacco several years ago, and latterly the partners have not apparently been agreeing.

THERE have been no new failures in the Montreal retail dry goods trade since last issue, but Valiquette & Valiquette, already reported insolvent, have arranged a settlement at 65 cents on the dollar, on liabilities of about \$50,000, and are resuming business as A. Valiquette & Co., the head salesman and the book-keeper being admitted to an interest.—J. R. Paquin, reported last week as in trouble, tried to arrange a compromise at 60 cents, but in view of the facts, creditors insisted on an assignment, being much dissatisfied with his showing as compared with statements recently made.—Mrs. S. Richardson, milliner, is being closed out, an offer of 20 per cent., on liabilities of \$1,900, being declined.

AN unexpected failure in the city of Quebec is that of E. C. Barrow, money broker and coal dealer, upon whom a demand of assignment has been made by the Quebec Bank. Mr. B. has been some 25 years in business, with the exception of a short interval, when he was local manager of La Banque du Peuple, and has always stood well hitherto. His liabilities are reported at about \$15,000.—Owing to complications with the above, Luke Kerwin, tobacconist, has also been asked to assign by the Quebec Bank. His liabilities, apart from those in connection with the Barrow failure, are small.

NEW BRUNSWICK furnishes its quota to the weekly failure list, as follows: Antoine Cormier, of Lozier Settlement, began a small general business in 1896, selling an interest he had in a farm for \$600, which constituted his business capital. He has bought his experience quick, being now in the sheriff's hands, and he proposes a 20 cent. settlement.—N. Marquis, general store, liquors, etc., Edmundston, has assigned to the sheriff. He has been over twenty years in business, and did very fairly until he went into lumbering, which he did not understand. This led to his failure in 1894, when he compromised at 50 cents, since which time he apparently has not been able to pull up.—T. N. Burpee, for the last two years running a planing mill at Fredericton, is reported to have left the town, owing some \$3,000.

John Mackay

Public Accountant, Auditor, Receiver and Trustee

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