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is particularly interesting to those looking for a permanent investment, and is better than a mortgage, for the reason that if the mortgage is a good one the borrower pays it off so soon as he can obtain the means to do so, consequently it is not permanent. If, on the other hand the mortgage is a poor one there is difficulty in collecting the interest and quite possibly the worry and trouble of a foreclosure. If you are contemplating making an investment we would suggest the advisability of communicating with

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> No extra charge is made for changing advertisements every issue. fact we are going to insist one of these days on every advertiser in this journal changing his copy at least every other week

Mercantile Summary.

MR. M. J. HENEY is interested in the construction of a proposed railway from Valdez to Eagle City on the Yukon river, a distance of some 400 miles, following the Copper River route. The estimated cost is over \$3,000,000.

Preston citizens are anxious to have a town waterworks system installed. They are also in favor of the corporation purchasing the two electric light systems, with a view to running them themselves.

From Three Rivers, Que., we hear of the voluntary assignment of C. Dion & Co., tailors. In a business way Mr. Dion has been very far from a success. In 1887 he failed, compromising at 50 cents. In 1891 he again went to the wall, but not obtaining a settlement he has since done business under cover .-U. Carignan, grocer, of the same city, with a hitherto favorable business record of twelve years, has become embarrassed through over-liberal crediting, and has arranged a composition at 25 per cent. cash.

A MONTREAL accountant has been investigating the affairs of L. A. Dion, general dealer at St. Eustache, Que., and his report has not apparently been of a satisfactory character, as a settlement is being arranged at 40 cents. Mr. Dion was formerly a dry goods clerk in Montreal, and moved here three years ago from St. Isidore.—Dugald Campbell has been a struggling custom tailor at Little Metis, Que., for the past ten years. Some time ago he laid in a little stock of groceries, but this has proved a poor move, and he is now reported seriously involved.

Noe Page, formerly a butcher at Casselman, started general storekeeping at Crysler, Ont., His assignment is now reported; he owes \$4,700.—R. L. Bourcier, St. Thomas d'Alfred, who failed several weeks ago, has been able to settle his general store liabilities of about \$5,000, at 35 cents in the dollar.—J. O. Deguire & Co., of Glen Robertson, Ont., lately reported in trouble, have compromised at 50 cents, cash. --- Markson & Co., general dealers, of the same place, are reported insolvent. Markson failed before in 1896, and has since done business in his wife's name.

A QUEBEC retail dry goods concern, started in the spring of 1899, under the style of "La Kermesse," has not proved a success, and the proprietors, Messrs. L. C. Bedard, N. P. Jacques and Elzear Simard, have assigned on demand. The liabilities are calculated at about \$25,000.

A JUDGMENT lately recorded for some \$1.300 against the Estate of M. Mundle, clethier, Prescott, Ont., has apparently led to the assignment of that concern. The business is an old established one, originally started by E. Mundle, who, however, proved unsuccessful, and the business of late had been carried in the name of Mrs. Mundle, who died a year or two ago.

JOHN MACKAY

PUBLIC ACCOUNTANT. AUDITOR, RECEIVER AND TRUSTEE.

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