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Mercantile Summary.

THE troubles of G. Eli. Amyot, a wholesale fancy goods dealer, in Quebec city, whose default on his extension we noted last week, have culminated in his assignment. His liabilities are now made to figure at about \$45,000, with assets of only \$30,000.

ALL sorts of people have the notion they are qualified to run a mercantile business! T. R. Smart, of Collingwood, who was a cook on a steamer, opened in November, 1899, a general store at Wa Wa, Ont. Very little business ability was his portion, however, and, owing to strong opposition, he has had to assign. Another Ontario assignment is that of W. J. Morrow, a grocer, of Peterboro. He was in business some fourteen years ago, but was unsuccessful then. His present store was started last December, with a stock of about \$1,000.

THE Acadia Pulp & Paper Co., of Halifax, has issued a notice to creditors that the business will be liquidated, and payment made on liabilities *pro rata*. The company was incorporated in 1897, with a capital stock of \$650,000, made up of \$100,000 in preferred shares, and the balance in common stock. The company then acquired the property of the Milton Pulp Co., and also of the Morgan Falls Pulp Co., which they have since operated, but owing to freshets, the scarcity of pulpwood, etc., their operations for the past several years have not been attended with any profit.

WE hear of two failures this week in St. John, N.B. John Duffy, for the past sixteen years doing business as a general builder and contractor, and latterly also running a grocery business, managed by his wife, called his creditors together a few days ago, and a compromise offer of 22½ cents on liabilities of \$9,000, with nominal assets of \$2,700.—W. A. Sinclair, retailer of boots and shoes, has been undergoing some pressure from Montreal creditors, and now proposes they should accept 12½ per cent. of their claims. He shows liabilities of \$3,700, with assets of \$1,700, and only recently claimed a surplus of \$500. If these two compromises are carried out, it will show that creditors are "easy."

THE assignment is noted of E. Theo. Roy, general merchant at Windsor Mills, Que., who has a twenty-years' business record, which has not been markedly successful. He was formerly of the firm of Roy Freres, who began business at that place about 1883, afterwards opening a branch at Scotstown, which eventually resulted in their compromising at 50 cents, in 1889. In the spring of 1892, the firm again compromised, and since then E. T. Roy has carried on business alone.

CONTRACTS have been signed between the Canadian and French Governments for the establishment of a line of steamers between Halifax and Rochefort-Sur-Mer. They will convey, it is expected, large quantities of lumber to France, and bring in return certain lines of French manufactures, upon which it is believed the Canada tariff will be reduced.

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