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mercantile Summary.

THE Westminster Slate Company, of B.C., has received a large order for slates from Japan.

In the Manitoba Gazette notice is given that the Western Grain and Produce Co. (limited), will apply for incorporation. The capital is \$50,000.

DURING 1891 there was brought to Victoria, B.C., from the United States, 114,950 gallons of beer, upon which duty was paid to the amount of \$90.160.

THE Casselman Lumber Co., of Casselman, on the Canada Atlantic Railway, is going into liquidation. The success of the concern has always been more or less questioned, the quality of the pine it was cutting being poor.

JOHN PRICE, hide dealer, Montreal, whose failure—due to the numerous suspensions among Quebec tanners—we reported some weeks ago, is making a proposition to pay 20 cents on the dollar, in secured payments spread over a year's time.

Mr. J. GIBBARD, of Napanee, who was recently burnt out there, has made an offer to take the Bowmanville furniture factory and guarantee to employ 50 hands and pay \$13,000 in wages per annum, provided the town will give him free rent and taxes, or a \$5,000 bonus.

A MEETING of the creditors of Haggart Bros. Manfg. Co., of Brampton, in liquidation, was held last week. Mr. Smith, the liquidator, submitted a statement of the business done, showing that \$13,000 profit had been made in the season of 1891, only five and a half months long. It was unanimously decided that Mr. Smith continue the business for another year. He expects to get the foundry running in three or four weeks. The prospects of a large trade this season are good.

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