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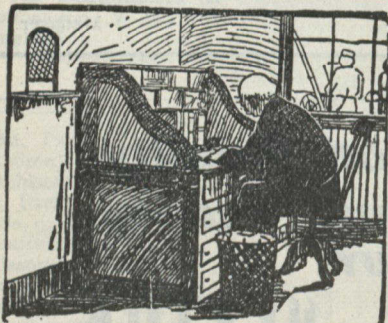
Manufacturers' Accounts.

By WILTON C. EDDIS, F.C.A.
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Mercantile Summary.

ABOUT Christmas time of last year, Forde & Neill bought the grocery stock of Mrs. Hugo Turnbull, of Sault St. Marie, from the assignee. Forde, for some reason being dissatisfied, shortly afterward retired, and was succeeded by Wm. J. Cotterell. They have proved to be poor managers, and have now been compelled to assign.

J. DALLAIRE, plumber and tinsmith, Sorel, Que., recently reported as offering a compromise, has not been successful in putting the arrangement through, and has now assigned, owing about \$1,700.—J. E. Paquette, who has been doing a small tailoring business at Grande Mere, Que., has been obliged to put his affairs in the hands of the assignee.

THE Dry Goods Economist, of New York, tells the following story about "tipping." We are sorry to hear it, for tipping is bad enough at hotels and steamers: "The tipping of salespeople in dry goods and department stores by customers who desire extra attention, is occasional or sporadic at present, at least in New York. In the big markets of Manhattan, however, it is an ordinary thing for a lady to hand a quarter to the butcher or vegetable man after giving her order. It seems to be more and more generally recognized that special attention can only be had by paying for it."

AN assignment has been made by T. Stafford, general storekeeper, of North Temiscamingue, Que., upon the demand of A. Robitaille & Co., Montreal. He is said to have been originally a laborer in Hull, and first started storekeeping business at Chichester, near Pembroke, afterwards moving to Ste. Marie, and more recently to his present location. He is described as lacking in education and experience, and though credited with being honestly intentioned, and assisted by a fairly capable wife, he has fallen behind in payments, and being subjected to pressure from some quarters, it was deemed best he should assign in the general interest. Liabilities are about \$5,000, with assets estimated at about \$6,000, nominally.

IN June, 1901, the firm of Clark, Van-Derlinden & Co., succeeded to the wholesale millinery business of Clark, Pennock & Co., of London; Pennock taking out as his interest, \$8,400. The partners in the present firm not pulling well together for certain reasons, a dissolution was agreed upon, Van-Derlinden to retire, receiving \$12,000 for his interest. His place to be taken by M. A. Halliday. It is stated, however, that the latter did not find the business in such a flourishing condition as he had been led to expect, and declined to complete the arrangement with Clark. He alleged that the statement given him had been "cooked," that the stock was not as much by \$10,000 as reported, and there was some \$6,000 more liabilities. All this has compelled the firm to make an assignment.

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