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## Manufacturers' Accounts.

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

E. PERCY JONES, general dealer, at Sweetsburg, Que., is reported as having been seeking a compromise settlement with Montreal creditors at 50 cents on

The old adage, "Where there's a will there's a way," is now out of date. The new rendering of the old saw goes thus: "Where there's a will there's a lawsuit."  
—Comfort.

A SPECIAL meeting of the shareholders of the Nova Scotia Carriage Co., Limited, of Kentville, N.S., will be held on Tuesday, February 3rd next, to apply for authority to increase its capital stock from \$50,000 to \$200,000, and to authorize applying for increase of company's borrowing powers.

OFFICES for up-town branch banks are being planted or about to be planted at various points on St. Catharine street, in Montreal. One of the choicest sites, that on the corner of Guy street and St. Catharine, has been acquired by the Bank of Toronto. But the premises are under lease, and the prospects are that no new premises will be built for the bank on this site this season.

G. E. BALDWIN came to Granby, Que., from the United States in 1894, and engaged quite extensively in the manufacture of shoe lasts, making for the Granby Rubber Co., as well as for the general trade. He was supposed to be doing fairly well, and the report of his assignment comes rather as a surprise. Liabilities are said to be about \$21,000. the dollar.

FROM Arnprior, Ont., is reported the assignment of A. J. Charbonneau, general dealer, with estimated liabilities of \$5,000. His manner of meeting payments has not been satisfactory of late, and a recent suit by a Montreal creditor has apparently capped the climax.—Whalen & Co., a small millinery concern, at Brockville, Ont., is reported in trouble, and a 25 per cent. compromise is proposed.

AN extension of time is being asked by C. S. Goggin & Co., dealers in general house furnishings, in St. John, N.B. They began business in the fall of 1901.—Arthur Branscomb, grocer, of the same city, is also reported in difficulties, having assigned after the rejection of an offer of 15 cents on the dollar. He is an elderly man, formerly a coasting captain, and started storekeeping about five years ago.

Not very long after commencing business, say about 1894, J. D. Therrien, general storekeeper, of Ste. Monique, Que., compromised at 40 cents on the dollar. He is now reported as again proposing a similar settlement. His difficulties are said to arise to some extent from a want of proper attention to business.—A like compromise is being offered by Beaudoin & Croteau, general merchants, of Black Lake, Que., whose failure was lately reported in these columns. They are said to owe \$8,600.

A VOLUNTARY assignment has been made by Palmer Bros., general dealers, of Bedford, Que. They began business in the fall of 1900 with very little experience, nor have they shown any great amount of business capacity or management.

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