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**Mercantile Summary.**

ABOUT three years ago, J. A. Nelles, of Guelph, formerly a stationer, purchased the coal business of George Murton in that city. Now we hear that the Lehigh Valley Coal Co. has obtained judgment against Nelles for over \$1,000 and that he has made an assignment.

M. DWAN & Co., coal dealers in Toronto, failed in June, 1894, and offered creditors 20 per cent., but this was declined. Shortly after this the son Peter began trading under the former style, with the old management. Now an assignment is made to E. R. C. Clarkson.

THE exhibit of Canadian made woolen fabrics, such as tweeds, trouserings, etc., etc., made by John Muldrew & Co., at the recent Industrial Fair, and commented upon by THE MONETARY TIMES, has been purchased, we are told, by Broderick & Morley, of Chatham, who are one of the largest clothing firms in Western Ontario.

UNSECURED creditors will receive but a small dividend, if indeed they receive any dividend at all, from the estate of W. J. Jeffree, dealer in men's furnishings in Victoria, B.C. His stock passed into the hands of the mortgagee last month, and he has assigned, with liabilities of \$12,000 and nominal assets of \$15,000.—In June, 1894, H. J. Robie removed to Nanaimo from Vancouver, and opened a tailoring shop. He now assigns, with liabilities of \$1,500.

AN assignment is made by F. McGibbon & Sons, lumber dealers at Sarnia, whose troubles we noted last week.—Having been a clerk in Sarnia for several years, Robert H. McMann saved some money and invested it in property and goods. After six months' experience as a merchant he finds that he made a mistake, and is already obliged to assign.—In April, 1891, W. T. Ford, builder, etc., at Sudbury, failed, and creditors lost heavily. His wife owned the planing mill, and she started business as Ford & Co., but apparently not successful. She had been sued, and now assigns.

IN January, 1891, C. W. Lang & Co., general storekeepers, moved from Sheffield to Bright. At that time Lang was said to be worth about \$4,000. Two years later he claimed to have a surplus of \$11,000, composed of stock, book debts, etc. He was also engaged in the manufacture of headings. Of late the wages account of his hands was sometimes left unpaid and he became slow in meeting his bills. Finally he made an assignment. — Four years ago, Geo. Yates opened a coal and wood yard at Woodstock, but not making progress he assigns.

A FORTNIGHT ago something was said in these columns as to the affairs of Manchee & Wilson, manufacturers' agents, and Manchee, Wilson & Adamson, moulding manufacturers in this city. The firms have both assigned.—After spending considerable money in improving their bakery and confectionery shops in this city, Hammond & Offord somewhat unexpectedly assign. They owe about \$5,000.—Eight years ago Stevenson & Regan opened a tailoring shop in Toronto, but in 1893 they dissolved partnership, the latter retiring. Last March the style of the business was changed to Stevenson Bros., at which time a stock of men's furnishing goods was bought, and opened out in larger premises. This step seems to have led to an assignment.—J. J. Tonkin, hatter, Toronto, has had a varied career, having tried various premises and failed repeatedly. Lately the business has been carried on with J. Hawken as registered owner. A few days ago the bailiff took possession, and the stock was sold yesterday.

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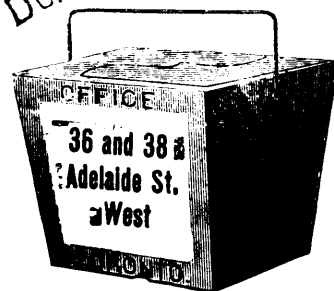
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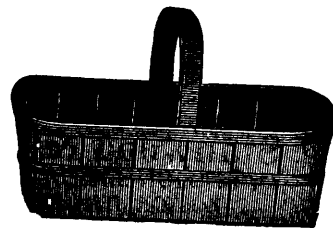
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