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**Mercantile Summary.**

T. W. HOPKINS, of Barrington, N.S., succeeded to the general store business of his father in 1898. He is not reported as having shown any great aptitude for business, and been found generally slow, and dilatory in payments. He was recently reported as offering his creditors 40 cents on the dollar, but has now assigned.

L. W. MACGILLIVRAY, general dealer, of Gabarus, N.S., has been in business some 15 years, but has never achieved much success. The account has always been described as more or less of a dragging one, and in 1898, he is reported to have settled at 25 cents on the dollar. In August last, he made a similar offer, but the arrangement has not apparently gone through, and his assignment is now noted.

B. NERON, general merchant, also dealing in lumber, at Metabetchouan, Que., in the Saguenay district, has assigned. He was originally a farmer, but has been some years in business. Through over-crediting principally, he became involved in 1895, and then compromised at 35 cents. Last week, a meeting of his creditors was held in Quebec, when a statement was submitted showing liabilities of \$29,123, and assets of \$28,825.

ABOUT two years ago an American, J. Lawton Work by name, located at St. Adolphe de Howard, Que., in the Laurentides Mountains, north of Montreal. He was reported to have been connected with some large American manufacturing concerns, and to be a man of large means, who had come to reside in the Canadian Adirondacks for his health principally. He soon developed an active interest in the lumber trade, and in the early part of 1902 organized the Howard Trust and Investment Co., with an authorized capital of \$250,000, using the name of several friends for the purpose of incorporation, but apparently finding most of the capital himself. He bought limits freely, built a large sawmill, and bought others, built an enormous hen ranch or chicken hatchery. Everything was done on a lavish scale. He cut a road of his own, nine miles long, through the bush to have a shorter haul for his lumber to Ste. Agathe Station, and this summer started to grade an electric line to the same place. His undertakings were generally regarded as of a very visionary character by conservative business people, and the request for a winding up order, made last week, was therefore not much of a surprise. The liabilities are reported to be quite heavy, and his laborers, and a number of small local storekeepers, are expected to suffer severely. His brother-in-law, A. D. Spear, who opened a general store at St. Adolphe, a little more than a year ago, has also assigned as a result of the general smash, and Mr. Work is reported absent in the United States.

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