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When writing Advertisers  
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## Mercantile Summary.

The fat stock show at Guelph this week was a good show. Still more, it was quite an event in drawing together distinguished people.

An assignment has been made by A. E. Butler & Co., for several years past dealers in shoes, etc., in Hamilton. Of late he has found business very bad and seems to have gone behind. Now he owes \$4,000, and to pay this sum he has nominal assets of only \$2,500.—The dry goods stock of A. R. Smith, of Wingham, who assigned a short time ago, will be sold on Monday next.

J. J. HAZELTON, who traded under the name of the Home Cake Company, at Guelph, has assigned. He had done a baking business there for several years.—The Shebeshekong Lumber Co., of Parry Sound, in addition to their lumber operations, have a general store. It was only in February last that the company was formed and purchased the business of G. McKinnon & Co. Evidently they soon found that there were difficulties in the way of their success, and in September last were obliged to mortgage their assets for \$2,100. An assignment has followed.

THE announcement is made that the Equitable Savings and Building Association and the Colonial Investment and Loan Company, both of Toronto, are to consolidate their interests into one corporation. The assets of the united company are given in the Ontario Blue Book at \$2,104,594; and it is expected that the arrangement will result in a saving of expense in conducting the amalgamated concern. The making of the arrangement proposed hinges, we are told, upon the consent of the Equitable Company's shareholders, who are to meet next week. Mr. George H. Gooderham is president of the Colonial and Mr. Henry O'Hara of the Equitable.

THE Toronto Cold Storage Co., limited, was incorporated under provincial charter in October, 1897. For some time previous to this the business had been conducted as a partnership under the same style, but did not escape difficulty. When reorganized it had a nominal capital of \$50,000 of which about \$36,000, represented by machinery, lease, etc., had been paid. The debts at that time were stated not to exceed \$2,000. Although the company was believed to have met with fair success and paid a dividend of six per cent., it was again reorganized in the latter part of 1898 with additional capital, and a new board of directors, most of whom are wealthy and prominent men in business circles. They, however, seem to have been handicapped all along with heavy expenses and bank interest, and although the company was apparently paying its way it seems to have got into litigation over an old bond, and is to be wound up. The statement of the company's affairs, as prepared by E. R. C. Clarkson, shows liabilities of \$76,779, and assets of \$47,839, leaving an apparent deficiency of \$28,940.

## Machine Tools

We have received the following New Tools and Engines for immediate delivery.

One No. 1 Jewel Auto Engine, Cylinder	4½ x 6 inch str
One No. 2 " " " "	5 x 7½ " "
One No. 3 " " " "	6 x 7½ " "
One No. 4 " " " "	7½ x 8 " "
One No. 6 " " " "	9½ x 10 " "
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One No. 9 " " " "	11 x 15 " "
One 24-inch x 24-inch x 6½ foot Iron Planer	
One 31-inch x 31-inch x 8½ foot Iron Planer	
One 20 inch Triple Geared Iron Shaper	
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One Plain Milling Machine	
One Universal " "	
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