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Mercantile Summary.

ROXTON FALLS has agreed to give a bonus of \$20,000 to Rolland Brothers, to establish a manufactory of cabinet hardware, upholstery goods, etc. The firm is to employ 75 men and pay \$20,000 a year in wages.

"ESTABLISHED in the reign of George III.," says the legend of the shield, printed on the cover of a handsome portfolio, sent out to its friends by the Atlas Assurance Company, of London, a well-known English Company, whose branch manager is Matthew C. Hinshaw, Montreal.

HAVING been in the milling and grocery business in Sarnia for many years, W. H. Hill failed in July, 1891, and his creditors were then good enough to write off 70 per cent. Since then it has been a struggle and he again assigns.—Andrew Laidlaw, formerly of the Woodstock firm of Patullo & Co., publishers, removed to Galt in August, 1892, and purchased the plant and "goodwill" of the "Galt Reformer," and prospered for some time, until about 1896, when he invested some \$8,000 in new machinery and started a daily paper. This, with some outside investments, in mining stocks, etc., involved him, and now he has assigned.

FOLLOWING frequent recent suits, consent to assign has been filed by F. Dubois, a Montreal saloonkeeper.—J. P. Bureau & Co., hotelkeepers, of the same city, are offering 25 cents on the dollar. Mr. Bureau failed before in 1896, owing \$13,000, and has since done business under cover of his wife's name.—W. A. Thouin, grocer, Montreal, who compromised liabilities of \$2,100 in May last, at 25 cents, is now obliged to assign.—P. D. Davignon, tobacconist, who assumed, in October last, the business formerly carried on under the style of Delfosse & Co., Montreal, in which firm he was a partner, has already assigned to the Court.—A. Geoffrion, dit St. Jean, boots and shoes, has signified his consent to assign, owing \$8,037, of which \$4,700 is due in mortgage. For over 20 years he has done business in the St. Joseph suburbs of the city, but he has allowed his store to be a sort of lounging-place for the checker-players of the neighborhood, and the business has shown evidence of decline for some time past.

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