

Yachtsmen's Suits.

The conventional dress of the Yachtsman is the Double Breasted Coat of Blue Serge or a Twill Clay made with eyelets so that Club buttons may be detached and when he is ashore may be substituted and plain buttons used.

The Vest to be correct can be of linen, either single or double breasted. Duck Trousers are the proper caper of course, and the regulation Cap will top off a Yachtsman well and properly dressed.

HENRY A. TAYLOR,

Draper, the Rossin Block, pays particular attention to the designing and making of the highest class garments for yachtsmen and has a very complete range of all the best materials which go into the making up of these high-class garments.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 198 Queen's Avenue, London, Ont.

COUNTIES Grey and Bruce collections made on commission, lands valued and sold, notices served. A general financial business transacted. Leading loan companies, lawyers and wholesale merchants given as references.

H. H. MILLER, Hanover.

WALTER SUCKLING & COMPANY, Winnipeg. Real Estate, Renting and Mortgages. 374 Main Street (ground floor). We undertake the management of estates, collection of rents and sale of city property. This agency controls the management of 350 dwellings. Over thirteen years' experience in Winnipeg property. References, any monetary house in western Canada.

JOHN RUTHERFORD, OWEN SOUND, ONT.

Licensed Auctioneer for County of Grey. Lands valued and sold; Notices served; Fire, Life and Plate Glass Insurance; several factory and mill sites in good locations to dispose of; Loans effected. Best of references.

Now Ready in Half Calf—648 Pages—\$5.00

The Division Courts Act

New Revised Rules and Forms

By W. H. HIGGINS, Esq., Inspector's Department

The complete work in 548 pages, bound in half law calf, express free, on receipt of \$5.00. Address

The CARSWELL CO., Limited, Toronto

THE STANDARD OF EXCELLENCE

THE ECONOMY FURNACES AND HEATERS

MFD. By
JEPEASE FURNACE CO.
189, 193 QUEEN ST. E. TORONTO.
SEND FOR CATALOGUE.

Mercantile Summary.

THE greatest activity prevails in the building line in Vancouver, according to advices from that city, and it is asserted that there is not another city on the American continent which can be used as a just comparison on which the same amount of improvements are being carried out. Buildings valued at over a million dollars are in course of construction, while some compute that the two-million-dollar-mark will be reached.

A LITTLE more than two years ago Lang & Kemp started in the retail dry goods trade, at Ottawa, succeeding Allen & Co. They attempted a business somewhat beyond their capital, and last January obtained an extension on liabilities of about \$25,000, spread over 12 months. This arrangement, however, has not apparently afforded the ease desired, and their assignment is now reported. Another failure reported from the same city is that of W. A. Smallwood, a young druggist, who only began business a year ago.

THE secretary of different British Columbia Boards of Trade has been instructed to write the Comptroller of Customs, Ottawa, with regard to the "memorandum of information and instruction respecting the British preferential tariff," which was passed on the 11th of July; "that this board do ask the Government to extend the time for the new form of declaration to come into force, from the 1st of September, 1898, to the 1st of October, 1898, as at present the merchants of British Columbia who did not get notice of the change till the end of July, have no time to get the new declaration form, before the present form becomes of no use, and therefore will not be able to urge the benefits of the preferential tariff; it being also understood that after the 1st of September, merchants not having had time to get the proper declaration form will have to pay the full duty and will not be allowed to put in a refund for the difference of duty, even if the proper declaration form is obtained afterwards."

THERE was quite a collection of lumbermen at the Russell House last evening, says the Ottawa Journal of the 23rd inst., a fact which was remarked by the many who frequented the rotunda during the early part of the evening. There were nine in all of the most extensive lumbermen in Canada and the United States. They seemed all surprised at meeting one another, and during the evening were settled down in groups of three and four, chatting over the past, present and future of the lumber trade. Those who were among the number were: W. M. Graves, of Chicago; A. P. Wills, New York; W. Cox, of Cox & Co., Liverpool; Edson Fitch, of Quebec; C. H. Palmer, of Akwell; E. C. Whitney, of Whitney, Ont.; H. K. Egan, of Ottawa; A. Sharples, of Sharples & Co., Quebec; and A. H. Buel, of Burlington, Vt. It was thought by many that some large deal must be pending when these magnates of the lumber business were collected. It was found on investigation, however, that the meeting was by accident.

Galvanizing and Foundry Work

In addition to our extensive WINDMILL and PUMP Manufactures, we are running the above lines.

Prompt Attention to Business.

The ONTARIO WIND, ENGINE & PUMP CO., Limited
Liberty Street, TORONTO, ONT.

DEBENTURES FOR SALE

\$150,000 Bonds of the Victoria Rolling Stock Company of Ontario, Limited

Payable from one to ten years, bearing interest at 4 per cent. per annum, payable half-yearly. For sale to yield 4 1/2 per cent., amounts and due rates to suit purchaser. Bonds \$1,000 each.

For further particulars apply to

OSLER & HAMMOND,
18 King St. West, Toronto

F. J. Lumsden

Accountant, Auditor, Assignee and General Agent.

Accounts Investigated and Collected. Prompt Returns Guaranteed. References Furnished.

Room 1, First Floor, Inns of Court Building, Vancouver, B.C.

JAMES C. MACKINTOSH

Banker and Broker.

166 Hollis St., Halifax, N. S.

Dealer in Stocks, Bonds and Debentures. Municipal Corporation Securities a specialty.

Inquiries respecting investments freely answered.

Money to Loan at 5 per cent. on first-class security.

CAMPBELL & CAMPBELL. ASSIGNEES & ACCOUNTANTS

Offices—206 McKinnon Building, Melinda Street, TORONTO.
PAUL CAMPBELL. WM. CAMPBELL. (Tel. No. 50.)

To the Stove and Hardware Trade:

We beg to call your attention that we can furnish stove repairs for the following makes of stoves:

Grand Universal Range, Universal, Premium Universal, Prize Universal, Home Universal, Elegant (formerly made by J. M. Williams & Co.)

Brilliant, Brilliant Range & Cook, Forrester Candy Furnace, Derby (formerly made by Harte, Smith Mfg. Co.)

Splendid and Diamond,

(formerly made by the Toronto Stove Co.) and for all makes of Jno. Findlay & Sons' stoves. Also for all kinds bearing our name.

WM. GLENDINNENG & SON

Ste. Cuneconde, MONTREAL, QUEBEC