include threshing machines, furniture, brooms and brushes, boots and shoes, malt house, upholetery, office desks, distillery, buttons, mattress factory, flour mill, bricks, brick and tiles, cigars, washing machines, springs, combs, gloves, boxes, interior woodwork, shoddy, planing mill, sash and door factory, trunks and bags, barrels, cigar boxes, upholstered goods, brewery and malt factory, tannery. Head offices of 2 life 3 fire ins. cos. located here. Niagara elec. power and light. Fine farming district. Alt. 1,056. Pop. 5,090,

SPECIAL OPPORTUNITIES.—A good supply of skilled labor is available for the manufacture of furniture (frames and upholstered goods, office, school and church). General interior fittings, planing mill, sash and door factory, boots and shoes, collars and shirts, general foundry. No strikes. Tax exemptions offered, sometimes free sites and loans. Write Sec. Bd. Trade.

TWELLAND (Welland Co.), on Welland Ship Canal, on Welland River, 22 miles from Buffalo, 14 miles from Niagera Falls, 8 miles from Lake Erie; on M.C.R., Pere Marquette. G.T.R., Wabash, T.H. & B., C.P.R. Can. Nat. Ry., elec. line connecting with Port Colborne, Thorold, Niagara Falls and Po., Weller: Niagara, Welland & Lake Eric Elec. Ry. (local). S.S. connection between tide water and Canadian Northwest, with daily freight service both ways; 2 Government docks and Turning Basin. Wireless Station. Hotels, Dexter \$3.00 up, 2 others. 11 churches, 5 public and 1 high school, business colleges, County Court House, jail, Registry Office, Hospital and Industrial Home; Agricultural Park, Merritt Park. Niagara elec. system, Ontario Power Co., Dominion Power and Transmission. Town owns water and sewerage systems; unlimited elec. power at competitive rates. Nat. gas at 30c. to 40c., with special rate to manufacturers; 6 banks. Industries, M. Beatty & Son, Canadian Billings & Spencer, Chipman-Holton Mills, Canada Forge Co., 2 foundries, Can. Automatic Transportation Co., Dair Mfg. Co., cotton mills, Elec. Steel & Metal Co., Elec. Zinc Co., Volta Mfg. Co., electro metals, cannery, furniture, Imperial Mfg. Co., carbide, overalls, chemicals, cordage, pipe milis, beds, stoves, ice cream, murble, seeds, boilers, concrete stone, tires and rubber, milling co., 4 planing mills. Situated in centre of one cf the finest fruit districts in Canada. Alt. 601. Pop. 9,500; with suburbs, 10,500.

SPECIAL OPPORTUNITIES.—All kinds of factories. Electricity \$14 per h.p. per annum, 24-hour service. A fine harhor, 20 ft. of water. Write L. B. Duff, Industrial Commissioner.