Telephone Main 4744.

GEO. O. MERSON.

CHARTERED ACCOUNTANT

Assignee, Liquidator, Auditor, Etc.

27 WELLINGTON STREET EAST. TORONTO, CANADA.

Call Options.

We will mail circular quoting prices at which we are prepared to sell Options on American and English Railway shares, Hud-son's Bay, LeRois, Marconi Wireless Teleson's Bay, LeRois, Marconi Wireless Tele-graph, and a large number of miscellaneous and mining shares.

Handbook explaining system furnished free on application.

PARKER & CO., Victoria TORONTO

McIntyre & Marshall

Members New York Stock Exchange.

"New York Produce Exchange.
"New York Cotton Exchange.
"Chicago Board of Trade. Represented in Toronto by

Spader & Perkins

Members New York Stock Exchange, Chicago Board of Trade.

J. C. BEATY, Manager, "1 Melinda St., TORONTO.

LOCKERS

- FOR-

Banks, Gymnasiums, Offices, Factories and Public Institutions....

> They are Fireproof, Sanitary, and Economical of space. .. Made in any quantities by

The GEO. B. MEADOWS

Toronto Wire, Iron and Brass Works Co., Limited, 117 King St. West. TORONTO CANADA

Bonded NUTS Storage

The Toronto Cold

5-13 Church Street, - Toronto. Telephone Main 1831 for Rates.

Mercantile Summary

THE assignment is announced of B. W. Granger, of Ottawa, who has carried on a small grocery business for several years, and who previously was a turnkey in the town jail.

WE are advised that the offices of the Australian Trading World, weekly newspaper, are to be removed, on the 25th inst., from 166 Palmerston House, Old Broad St., to 38 King William St., City, London, E.C., England.

An assignment has been made by Wm. L. Eaton, produce merchant, of Halifax, N.S., doing business under the style of W. Eaton & Son. The liabilities are stated at \$7,000, and the estate is expected to pan out rather poorly.

A compromise at 50 cents on the dollar has been arranged by Elzear Tessier, a manufacturer of boots and shoes in a small way at Quebec, liabilities being about \$8,000. Some nine years ago he put through a similar arrangement .--G. E. Ray, of the same city, a tobacco and cigar jobber on a limited scale, is offering his creditors 20 cents on the dollar, which they will probably be soft enough to take, and let him go on.

THE Elmira Co-operative Furniture Company, an association of mechanics of Berlin, are asking the village of Elmira, Ont., to loan them \$10,000, without interest, to aid them in putting up a furniture factory, with modern machinery, at a cost of about \$13,000; the loan to be repaid at the rate of \$1,000 per year, starting with the end of the third year after starting business. A by-law will be submitted shortly.

THE Hon. E. J. Davis' extensive tannery, at King, Ont., was on the 14th inst. destroyed by fire, hardly any of the stock or machinery being saved. The loss is estimated at over \$75,000, of which the insurance will cover a little under \$60,000. On the same day, Ganong Bros'. candy factory, at St. Stephen, N.B., was destroyed with a similar amount of loss, the insurance being about half. The fire was caused by an employee throwing a piece of lighted paper on a pile of celluloid sheeting.

THE annual meeting of the Montreal Mining Exchange was held on Tuesday 17th, the financial report showing a surplus of \$2,500. Mr. J. B. Picken was elected president, John L. Galletti, vicepresident, De Blois Thibedeau, secretary, and Alex. Munro and H. B. Young, members of the committee. The report shows, amongst others, the following sales by shares on the Exchange for the year: North Star, 183,000; Payne, 178,-800; Slocan-Sovereign, 64,300; Canadian Gold Fields, 56,300; War Eagle, 92,700; Centre Star, 90,700; Cariboo (McKinney) 4,000; Virtue, 166,500; Montreal and Oregon, 19,500; Republic, 159,500; Deer Trail Cons., 17,000; Granby Cons., 10,-942; Fairview Corporation, 29,000; Dominion Cons., 1,434,300; Montreal & London, 69.100.

TO THE TRADE

JALVANIZIN

Of all descriptions done in addition to our extensive Windmill, Pump and Water Material lines.

Satisfaction Guaranteed.

Ontario Wind Engine & Pump Co

Atlantic Ave., Toronto, Ont.

Incorporated 1794. Insurance Company of North America FIRE | Of Philadelphia | MARINE

 Cash Capital
 \$ 3,000 000 00

 Total Assets
 10,702,583.61

 Surplus to Policy-holders
 4,988,589.05

 Losses Paid since Organization, 111,857,073.92

ROBERT HAMPSON & SON, Gen. Agts. for Canada CORN EXCHANGE BUILDING, MONTREAL. MEDLAND & JONES, Agts., Mail Bldg., TORONTO.

900,000 OF SAVINGS BOXES

In use by 1,200 different Savings Banks, Trust Companies and Life Insurance Companies in the United States. We absolutely guarantee you depositors, or no charge for the boxes.



Refer to—Royal Trust Co., Chicago, Ill., Western State Bank, Chicago, Ill. Union Trust Co., Philadelphia, Pa. Union Savings Bank, Washington, D.C. Trust Co. of New Jersey, Hoboken, N.J. Provident Savings Bank & Trust Co., Cincinnati, O.

INTERNATIONAL MONEY BOX COMPANY. 320 Broadw y, New York City.

McGowan's cigar factory, in Kingston, Ont., was damaged by fire and water on the 21st inst. to the extent of about \$25,-000; insured for \$18,000.

A JOBBING grocer, of Charlottetown. P.E.I., J. T. Peardon, by name, has written his creditors proposing a compromise of 30 cents on the dollar, assigning as a reason for his offer loss by fire which occurred in his premises last November, as well as failures among his customers. He shows liabilities of \$10,603, with apparent assets of only

BAKER & Co., a Montreal firm of uptown bakers, who recently sold out their stock, en bloc, are trying to put through an arrangement with their creditors at the rate of 65 cents on the dollar, liabilities being stated at \$5,200. George R. Baker is the registered proprietor of the business, which, however, is believed to have been carried on for the benefit of L. R. Baker, formerly a general merchant at Beauharnois, Que., where he was unsuccessful.