

Joel Hallworth, Jr.
Accountant, Assignee and Auditor
 Gray Building,
 94 Wellington St. West,
TORONTO

We have the greatest
 variety of patterns
 and carry the largest
 stock of

Propeller Wheels

Correspondence
 Solicited.

in Canada. . .

The W. Kennedy & Sons,
LIMITED,
OWEN SOUND, ONT.

The "Acx" System of Filing Invoices

Pronounced by those who are employing it, simpler, more convenient and more serviceable than any other. A new and time-saving application of elements more or less used in every up-to-date office.

Copies of orders, records of arrivals of goods, and the invoices brought together in sets, adequately indexed and permanently bound in book form. Posting may be made direct to credit of Purchase Accounts, with daily, weekly or monthly summaries for charges.

No journalizing necessary. Some of the more prominent features of the system include the following:

1. A strongly bound book, and one of even thickness, whether holding 10 invoices or 1,000 invoices. Books may be large or small at pleasure.
2. Each record contains a copy of the order, the report of receiving clerk and the seller's invoice.
3. Copies of orders are presented serially according to their numbers. Leaves of book are regularly numbered.
4. Knowing the name of the seller or the number of the order or the date of the invoice, the required place in the book is found instantly.
5. No special form of order is demanded.
6. Full provision is made for recording partial shipments, shipments of a single order distributed through a considerable period of time, or several orders combined in one shipment.
7. Always up-to-date. Less labor than by any other plan.
8. Book is built up progressively. No blank pages or dead stock to lift or carry around.
9. The "Acx" System is the bookkeeper's delight, because it saves labor, keeps everything ship-shape and enables him to answer questions about invoices and prices instantly from the actual figures.
10. The "Acx" System is greatly enjoyed by the buyer as well as by the proprietor and business manager, because it instantly furnishes all required information about purchases and orders out whether examined by order numbers, by names of sellers, by date of order or by date of invoice.
11. The "Acx" System employs cheaper equipment in view of the results accomplished than any other.

Samples together with full and complete specification for construction and management, forwarded carriage paid for One Dollar.

ACCOUNTANTS ASSOCIATION

Publishers and Booksellers

Wool Exchange Building - - - New York

Last checks are not acceptable unless 15 cents be added by collection cost. Based by letter's date in New York, post office or express money order, or bank transfer by registered letter at our risk.

Mercantile Summary.

A VANCOUVER paper notes the appointment of Wm. Madden, assistant inspector of mines for Nova Scotia, as inspector of mines for the Yukon district.

THE Winnipeg Industrial Fair authorities have asked the band of the 48th Highlanders to go and play at their Exhibition this month, and they are going. They will also play at the Brandon Fair.

THE miners employed in the Wellington collieries of R. Dunsmuir & Sons struck work the other day for the return of 10 per cent. in wages recently taken off. The 10 per cent. will be restored, to date from 1st June.

LETTERS patent of Manitoba have been issued incorporating Hon. Thomas Greenway, Hon. John Donald Cameron, H. H. Beck, G. A. Simpson, of Winnipeg, and Thomas Morton, of Gladstone, under the name of the Land and Investment Company.

THE firm of Cash & Penny, painters and paper hangers in Stratford, is dissolved by the retirement of Mr. Cash. The amount of the commodity which Mr. Cash has taken with him is not stated, though we have it on excellent authority that a tolerably pretty Penny remains.

THERE are lots of able and intelligent mechanics in Galt. There are sensible employers there, too. We observe that the Goldie & McCulloch Co., of Galt, offer prizes of from \$50 to \$10 for suggestions by their employees regarding the improvement of tools, machines, and for advanced ideas conducive to greater efficiency of the works.

WHAT were formerly the Cobourg woolen mills have been sold to Dick, Ridout & Co., of Toronto, who will make alterations to bring the mill up to the requirements of the day in making new goods. That firm will later remove their bag manufacturing plant to Cobourg and manufacture the cloth from which their bags, and horse blankets and other specialties are made.

ON Monday last the annual meeting of the Hamilton Board of Trade was held, and officers for the ensuing year nominated. W. F. Findlay, the president, was in the chair. These were nominated for office, and, as there is no competition, they will be declared elected at the annual meeting next Monday: Samuel Barker, president; John A. Bruce, vice-president; Charles Stiff, secretary-treasurer; council of the board, George E. Bristol, J. B. Fairgrieve, John Proctor, A. T. Wood, M.P.; board of arbitrators, J. N. Young, R. T. Steele, F. C. Steele, C. K. Domville.

Wholesale Trade.

A good opportunity is offered for investment in a business already established, but lacking cash capital for development now possible. Not manufacturing or mining. Wholesale trade. Address,

Box 125, Monetary Times.



SEALED TENDERS addressed to the undersigned, and endorsed "Tender for completion of Goderich Works," will be received at this office until Friday, 15th July next, inclusively, for completing the harbor and river works in course of reconstruction at Goderich, Huron County, Ontario, according to a plan and specification to be seen at the office of the Town Clerk, Goderich, at the office of Mr. H. A. Gray, Resident Engineer, Confederation Life Building, Toronto and at the Department of Public Works, Ottawa.

Tenders will not be considered unless made on the form supplied and signed with the actual signature of tenderers.

An accepted bank cheque, payable to the order of the Minister of Public Works, for the sum of five thousand dollars (\$5,000) must accompany each tender. This cheque will be forfeited if the party decline the contract or fail to complete the work contracted for, and will be returned in case of non-acceptance of tender.

The Department does not bind itself to accept the lowest or any tender.

By order,

E. F. E. ROY, Secretary.

Department of Public Works,
 Ottawa, June 15th, 1898.

Newspapers inserting this advertisement without authority from the Department will not be paid for it.



SEALED TENDERS addressed to the undersigned, and endorsed "Tender for Supplying Coal for the Dominion Buildings," will be received at this office until Friday, 22nd July.

Specifications can be seen and form of tender obtained, on and after Friday, the 24th June, at this office, where all necessary information can be had on application.

Tenders will not be considered unless made on the printed form supplied, and signed with the actual signature of tenderers.

Each tender must be accompanied by an accepted bank cheque equal to ten per cent. of amount of the tender (10%) made payable to the order of the Honorable the Minister of Public Works, which will be forfeited if the party decline to enter into a contract when called upon to do so, or if he fail to complete the work contracted for. If the tender be not accepted the cheque will be returned.

The Department will not bind itself to accept the lowest or any tender.

By order,

E. F. E. ROY, Secretary

Department of Public Works,
 Ottawa, 22nd June, 1898.

Newspapers inserting this advertisement without authority from the Department will not be paid for it.

Sale by Tender

Tenders will be received in writing up to and including the 20th July, 1898, for the Estate of the McMillan and Haynes Co., Limited, of St. Catharines, Ont., manufacturers of Saws, Bedsteads, etc., consisting of Saws finished and in process, Axes, Scythes, Files, and Saw Plates, Brass and Steel Bedsteads, finished and in process, and Bedstead material, etc., etc.

Also Plant and Machinery and Buildings, complete for carrying on said business.

Stock per Inventory \$11,349 31
 Plant & Machinery 10,837 51
 Real Estate 6,047 32

Orders now on hand for fall delivery to be handed over to purchaser.

Tenders will be entertained for the Stock in each branch of the business, for the Plant and Machinery, and for the Real Estate.

No tender necessarily accepted.

Particulars and all information will be furnished on application to the undersigned, to whom tenders are to be addressed.

JOHN M. WALLACE,

Assignee.

A Business Man

sees the advantage of purchasing good and correct stationery; he is too wise to use an envelope made of colored paper and enclose a letter written upon white paper. We make envelopes to match all the grades of paper we sell. In **White Smooth Finished Writings** we have a large number of grades, with white envelopes to match all qualities and weights. We are the only makers in the Dominion of a complete line in all sizes and qualities.

THE BARBER & ELLIS CO., Limited,

Nos. 43, 45, 47, 49 Bay Street, TORONTO, ONT.