

British American Business College

Y. M. C. A. Building,
Cor. Yonge and
McGill Streets,
TORONTO

DAVID HOSKINS,
Chartered Accountant,
Principal

We Teach Business

WHAT is most gratifying to the student who takes our business course is that the teaching is the kind that brings the student success in after life. All through our long history, extending over forty years, as a business college, we have determined on being thorough.

W. K. McNAUGHT, Sec.-Treas. of the
American Watch Case Co., Toronto,
Limited, says:

"As an old graduate of your college 1887 I can cheerfully bear testimony to the value of your educational training, which I am thoroughly satisfied is at present both better and more practical in every way than it was in my time. The more I see of men and affairs the more highly I value the knowledge gained through the instruction afforded by your college, and I shall always look back with pleasure to the days I spent there as amongst the happiest and best days of my life."

The term for the new year, after the Christmas Holidays, will open on January 3rd, 1900. Call and talk with us or drop postal card and receive free our handsome calendar.

lated (St. Lawrence), \$4.53; extra standard granulated (Acadia), \$4.48; yellows, from \$3.73 to \$4.18; icing, 6 to 6½c. per lb.; powdered, 5½ to 5¾c. per lb. Local wholesalers sell sugars to outside points at 13c. per cwt., off Toronto prices, but add equalized freights from here. Dried fruits are selling well; there is a good demand for spices; teas, coffee, and canned goods are active, and the number of small "filling-in" orders is considerable. Payments have been satisfactory.

HARDWARE.—Business is unusually active, but the general situation is unchanged. Prices are strong, and mostly advancing. Current quotations are, as a rule, only good for immediate delivery.

PAINTS AND OILS.—Business is quiet, but a general advance in prices will be noted in our list.

DURING the past season, C. A. McNutt, of Kensington, P.E.I., paid about \$25,000 for sheep and lambs purchased from the farmers of that province.

CHANCELLOR BOYD has handed out judgment in favor of Ontario against the estate of Daniel Scotten, the millionaire tobacco merchant of Detroit. By this decision the Crown gets \$45,000, being five per cent. on the sum of \$900,000, on deposit in Canadian banks at the time of Scotten's death. The decision will be appealed.

ON account of the protests that have been made against the imposition of the machinery tax, the Mayor called a special meeting of the Council for Friday to consider the whole question. It is likely Council will ask the Legislature that this tax be not imposed upon manufacturing and business concerns. The feeling in Montreal against the tax is very strong, and no wonder.

MR. H. H. MORRIS, manager of the Bank of Commerce, gives an emphatic denial, according to the Vancouver News-Advertiser, to the report which has obtained wide currency that Senator Cox is interested in an alleged salmon combine of the Fraser river canneries. Senator Cox has no interest in any such scheme, nor does he contemplate anything of the sort. By the way, the Bank of Commerce has decided to open a branch at Seattle, shortly.

STOCKS IN MONTREAL.

MONTREAL, December 20th, 1899.

Stocks.	Highest.	Lowest.	Total.	Closing Prices.		Average same date 1898.
				Sellers.	Buyers.	
Montreal	260	255	54	260	.....	245
Ontario .....	.....	.....	.....	.....	.....	114
Molson .....	.....	.....	.....	.....	.....	202
Toronto .....	.....	.....	.....	.....	.....	240
J. Cartier .....	.....	.....	.....	.....	.....	110½
Merchants	165	164½	24	165	.....	15
Commerce .....	.....	.....	.....	.....	.....	143½
Union .....	.....	.....	.....	.....	.....	110
Hochelaga	130	130	50	146	.....	161
Nationale .....	.....	.....	.....	.....	.....	91
M. Felegraph	176	176	25	177½	.....	175
R. & O. Nav.	111½	99	19 0	101	100½	69
Street Ry.	3:34	279	3495	284½	286	283
Gas	19	182	244	183	182	27½
C.P.R.	94½	86½	440	89	88½	84½
Land Grant bds ..	.....	.....	.....	.....	.....	110
N. W. Land pfd ..	.....	.....	.....	50	.....	.....
Bell Tele. & Ns ..	175	175	101	163	173½	171
Mont. 4% stock ..	.....	.....	.....	.....	.....	.....

Debentures.

Municipal Debentures bought and sold, also Government and Railway Bonds. Securities suitable for investment by Trustees and Insurance Companies and for Deposit with the Government, always on hand.

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Toronto, Ont.

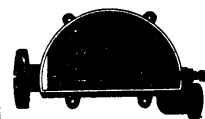
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Accountant, Auditor, Assignee, and General Agent. Accounts investigated and collected. Prompt returns guaranteed. Room 11, Inns of Court Building, VANCOUVER, B.C. References furnished.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, 361 Dundas Street, 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 Agents and Managers, 369 Main Street (ground floor). We undertake the management of estates, collection of rents and sale of city properties. This agency has the management of over 400 dwellings. Over fifteen years' experience in Winnipeg property. References, any monetary house in western Canada.

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