dson Navigation Co. situa. stating that Hayden, Stone the control they acquired the control they acquired nat Mr. Morse is back again are that Hayden, Stone & connection with the property, ettled that Mr. Morse will

he company, en L. Stone, of Hayden, following statement of his Navigation affairs; terious about recent hap-

tion affairs, so far as Hay-nected wth them. About Morse applied to us for a rchasing a block of Navigation stock. He had ed to purcoase those share investigation we satisfied ying an extravagant price nim in making payment for would leave the negotia

shares were purchased at end him a large part of the nce that time been unable considerable extent. Du ame satisfied that the proged either in the inter terest of ourselves as his insisted that at the a January this year, a madirectors should be named meeting we had begun to to handle the property n investigation of its gen-

res which we then held as of the loan remaining e day we resold a consides, and optioned the re-the price at which we tely thereafter our repredirectors of Hudson Naviignations, which were ac e company on March 14.

IN STEAMSHIP CO

lity properties in ine, which operates ves ica, Trinidad and other n America.

to be enlarged both creased from \$150 000

R MAP.

ght scattered pregpa ssee. Temp. 34 to 50 rain and snow in parcmp. 22 to 38. tered snow in the Dako-

DS.

PACIFIC

HICAGO.

Hope-Oshawa *10.00 pa

nge Street.) ars. Standa ches. aily ex. Sun. Standard Sleep

FICES: Phone Main 8125. and Windsor St. Stations

UNK RAILWAY SYSTEM OTTAWA.

.00 p.m., *8.05 p.m. 13 p.m., \$11.05 p.m. inday, "Arrives Ottawa paches on all trains

s St., Cor. St. Francois Main 8229

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Station

SERVICE

Liverpool:-March 22nd

CO., LIMITED. General Steerage Branch. 23 St. ency, 530 St. Catherine

LINES

OF NAVIGATION N.S., to Liverpoo London; and to Glasgow.

esently employed in clude CANDINAVIAN, Etc. TER TRAVEL ond Class & "Cabin" ling and all further in-The Allan Line, Uplewa t, Montreal; er

General Agents L — 4 Youville Square 14

VOL. XXIX No. 265

Substantial Sum Can Now be Placed to Credit of Province of Ontario

14 COMPANIES INTERESTED

nt of Province Elated Over Victory Though day. Not Yet Known if Case Will be Appealed-

onto, March 19.-The Provincial Treasurer and nent are elated over the judgment of Mr. stice Middleton declaring that it was within the Carlton. tutional power of the Province to impose taxaion on the insurance companies. The contention of the companies was that the taxation was indirect and efore unconstitutional. This contention Mr. Jusnee Middleton denies, and it remains to be seen whether or not any appeal will be taken against his town to-day.

The verdict in favor of the Government means that \$145,000, can now be placed to the credit of the at the Place Viger. at \$145,000. tan how to the companies where the companies companie

The Canada Life Assurance Co. against whom the Windsor yesterday. staction was taken contended that the Province has no right to impose indirect taxation and that this tax mounted in fact to indirect taxation. In delivering judgment, Mr. Justice Middleton accepted as the defnition that found in the writings of John Stuart Mill: "A direct tax is one which is demanded from the very and returned to Ottawa this morning. persons who it is intended or desired should pay it. Indirect taxes are those which are demanded from one person in the expectation and intention that he shall

The court failed to uphold the contention that the guishing the outbreak. tax on insurance company premiums is in truth an infirect tax because the Legislature must have contemplated that it would be passed on by the insurance the definant deneral state, and the policyholders. Mr. Anglin argued are said to be holding a council of war near Lille. for the companies that insurance is in fact a commody sold by the insurance companies and that the tax ould be added to the price of the commodity and levied on the purchaser.

"At first sight this argument appears to be cogent and forcible," said His Lordship, in giving judgment,
"but after the best consideration I can give to the natter it appears to me to be unsound. The great bulk insurance effected within the Province is effected non the participating plan. The premiums levied are use technical language, "loaded"; that is, they are greater than necessary to meet the actual expected reater than necessary to meet the action especials.

Sign This excess or "loading" constitutes the so-calld'profit" in the operation of the company, and it is
Bellevie Land Co.

Bellevie Land Co. livided between the shareholders and the participatng policy holders. Under the general law the shareolders can only receive ten per cent, of the profit, Ninety per cent, must be divided among the particiting policy holders. See Statutes of Canada, 9, 101

Edw. VII., Cap. 32, Sec. 110. "The effect of the payment of any taxation out of the gross income of the company will be to reduce the amount of profits available for distribution among the shareholders and the participating policy olders. The tax does not become indirect because the amount which would reach the shareholder is reuced, nor does it become indirect because the amount which would reach the participating policy holders would also be reduced.

In other words, this case comes precisely within the words already quoted. An economist might argue that this tax had been made indirect by the position of the policy holders and by the bargain or contract etween the insurance company and the policy holdrs; but no such distinction can be imported into the interpretation of this Statute. The policy holders stand precisely the same position, as far as this matter concerned as do its shareholders. They alike share its profits under their several contracts, but this loes not affect the true nature of that tax.

Not An Indirect Tax.

"It is true that this taxation may indirectly cause Insurance companies to raise the premium upon insurance, either in the case of pon-participating policies, or perhaps both. It is by no means clear that this will be so, for the profits divided greatly exceed the amount of taxation; but even if so, in the great majority of instances taxation which no one doubts direct does enhance the price of commodities, and 30 the burden is in some more or less circuitous way Passed on to the ultimate consumer.

"The great bulk of this taxation, certainly the en-re taxation for the year 1914, must in truth be borne by the company, for the premiums are payable on preexisting contracts which are not susceptible of change. While this is undoubtedly so, I prefer to rest my udgment upon the broader ground indicated, as the axation is not of a temporary nature, and the incints peculiar to a transition period are not a fair ndex of the real nature of the tax imposed,

The framers of the Confederation Act sought to mid a stable Dominion out of separate Provinces and to end the jealousy and friction which had resalted from the antagonisms and conflicting interests ncident to their separate existence. "Trade and Commerce was assigned to the Dominion and with it had go the power of imposing customs and excise dules. Manifestly no Province could be permitted to R interfere with the general fiscal policy of the Dominon by such indirect tax; but the Province had to be siven some source of income; and so direct taxation. and this alone was permitted.

"The problem which the Legislature was called upon to face when devising a fair basis for the taxation of insurance companies was not easy. The amount of capital employed within the Province could not be ascertained. The amount of capital bears no realtion to the amount of business done; a fixed assessment of tax would bear heavily upon the smaller companies. The amount of premiums received for business with in the Province seemed to be a fair criterion. The

in the Province seemed to be a fair criterion. The Courts, however, are not concerned with the reasonableness of the tax. I can find nothing ultra vires in the mode of agreement provided."

CHANGES IN C. P. R. TELEGRAPH.

Toronto, Ont., March 19.—H. C. Shambrook, the manager of the Toronto office of the Canadian Pacitic Railway Telegraph Company, is to be moved to Calgary as manager. George Patton, assistant manager.

KELLOGG SWITCLE BARRE CO.

KELLOGG SWITCHBOARD CO. ANNUAL.
Chicago, Ill., March 19.—The annual report of the Rellogg Switchboard Company shows total surplus on December 31st, 1914, of \$1.121,469, a decrease of 1851,122 from the previous year.

A decrease of Prudential (com.). 490
Prudential 7% pfd., 50% paid up (pfd.). 95
Eastern Securities.

PERSONALS

**************** Sir James Aikins is at the Ritz-Carlton,

Mr. N. Lavoie, of Quebec, is at the Place Viger,

Mr. J. C. Laird, of Toronto, is at the Windsor, Mr. Jules Helbronner, of Ottawa, is at the Queen's.

Mr. Justice Cannon, of Quebec, is at the Ritz-Carl-

The Hon. J. M. Beck, of New York, is in town to-

Mr. J. A. Chisholm, of Halifax, is at the Ritz-Carl-

Colonel H. H. McLean, of St. John, is at the Ritz-

Lieut,-Col. B. A. Scott, of Quebec, is at the Ritz-

The Hon. Arthur Meighen, solicitor-general, is in

The Hon. W. B. Nantel is in town and is registered Association.

Colonel Sam Sharpe, M.P., and Mr. W. F. Nickle. M.P., are at the Ritz-Carlton.

Sir Rodolphe Forget, M.P., was in town yesterday Threatened With Revolver When He Said He Would

FIRE IN NOTRE DAME STREET.

Emperor William, General Von Falkenhayn, chief of said, had refused to sell some skirts because he the German General Staff, and other high officers. "could make more out of their smoke."

REAL ESTATE AND TRUST COMPANIES

**************************** Quotations for to-day on the Montreal Real Estate Exchange, Inc., were as follows:-

BID ASKED

Reletry Inv. Co Caledonian Realty (com.). Canadian Consolidated Land, Limited	70	
Caledonian Realty (com.)	97	
Canadian Consolidated Land, Limited	3	
Canadian Consolidated Land, Limited Cartier Realty. Central Park, Lachine. City Central Real Estate (com.). City Estates, Limited. Corporation Estates. Cote St. Luc & R. Inv. C. C. Cottrell, 7% (pfd.). Credit National. Crystal Spring Land Co Daoust Realty Co. Limited. Dornis Land Co Limited. Dorval Land Co. Dorummond Realties, Limited.	.,	
Central Park, Lachine.	100	
City Central Real Estate (com.).	100	
City Estates, Limited	-	
Corporation Estates		
Cote St. Luc & R. Inv	50	
C. C. Cottrell, 7% (pfd.)	-	
Credit National	name and	
Crystal Spring Land Co	manual	
Daoust Realty Co., Limited	4.5	
Denis Land Co., Limited	75 15	
Dorval Land Co	15	
Drummond Realties, Limited. Eastmount Land Co.		
Eastmount Land Co	90	
Creater Montreal Land Inv. (com.)		
Creater Montreal Land Inv. (com.)	174	
Highland Factory Sites Limited	100	
Improved Realties Limited (pfd.)	25 50	
Improved Realties Limited (com)	-90	
K & R Realty Co.	78}	
Kenmore Realty Co	191	
La Compagnie D'Immeubles Union, Ltd.	55	
La Compagnie Immobiliere du Can., Ltd.	40	
La Compagnie Immobiliere Ouest de	. 10	
N. D. de Grace	91	
Drummond Realties, Limited. Eastmount Land Co. Fort Realty Co. Limited. Greater Montreal Land Inv. (com.). Greater Montreal Land Inv. (pfd.). Highland Factory Sites, Limited. Improved Realties Limited (com.). K. & R. Realty Co. Kenmore Realty Co. La Compagnie D'Immeubles Union, Ltd. La Compagnie Immobiliere du Can., Ltd. La Compagnie Immobiliere Ouest de N. D. de Grace. La Compagnie Industreille D'Immeubles, Ltd. La Compagnie Montreal Est. Ltd. La Compagnie Notionale de L'Est. Lachine Land Co. Landholders Co., Limited. Landholders Co., Limited. Land of Montreal.		
Ltd	1977	
La Compagnie Montreal Est., Ltd	90	
La Compagnie Pationale de L'Est	80	
Lachine Land Co.	ti-make	
Landholders Co., Limited	41-11-00	
Land of Worlder		
La Societe Blud Pie IV		
Lauzon Dry Dock Land Limited		
Longueuil Realty Co.		
L'Union de l'Est		
Model City Annex		
Lachine Land Co. Landholders Co. Limited. Landholders Co. Limited. Landholders Co. Limited. La Salle Realty. La Societe Blyd. Pie IX. La Societe Blyd. Pie IX. La Societe Blyd. Pie IX. La Societe Blyd. Land. Limited. Longueuil Realty Co. Montreal Realty Co. Montreal Deb. Corporation (pfd.). Montreal Deb. Corporation (com.). Montreal Deb. Corporation (com.). Montreal Extension Land. Montreal Extension Land. Montreal Extension Land. Montreal Land & Imp. Co. Limited. Montreal Land & Imp. Co. Limited. Montreal South Land Co., Ltd. (pfd.). Montreal South Land Co., Ltd. (com.). Montreal Welland Land, Ltd. (com.). Montreal Welland Land, Ltd. (com.). Montreal Welland Land Co. Montreal Welland Land Co. Montreal Welland Land Co. Montreal Westering Land, Limited. Mountain Sights, Limited. Mountain Sights, Limited. Mutual Bond & Realties Corporation. Nesbitt Height. North Montreal Land. Limited.		
Montreal Deb. Corporation (pfd.)		
Montreal Deb. Corporation (com.)		
Montreal Western Land		
Montreal Extension Land Co., Limited.		
Montreal Factory Lands	55	
Montreal Land & Image	95	
Montreal South Land Co. Limited.		
Montreal South Land Co., Ltd. (pid.)	40	
Montreal Welland Land I td (nfd)	10	
Montreal Welland Land, Ltd. (com)	10	
Montreal Welland Land Co.	10	
Montreal Westering Land, Limited		
Mountain Sights, Limited		
Autual Bond & Realties Corporation.	76	
Nesbitt Height	.50	
North Montrael Centre, Limited	125	
orth Montreal Land, Limited	150	
Notre Dame de Grace Realty	-	
renard Land, Limited	100	
Points Claire I and		
Suppose Land Co	100	
Givera Fetates	175	
ivermere Land Co.	Proceed	
iverview Land Co	100	
ockfield Land Co	27	
osehill Park Realties Co., Limited	11.00	
t. Andrews Land Co	71	
t. Catherine Road Co	17	
ecurity Land Reg	75	
t. Denis Realty Co	72	
Lawrence Blvd. Land of Canada	-	
Lawrence Heights, Limited		
Lawrence Inv. & Fust Co		
t. Regis Falk	95	
Paul Land Co	45 650	
mmit Realties Co.	000	
ransportation Bldg. (pfd.)	50	
nion I and Co	80	
iewbank Realties, Limited	-	
with the state of	140	
Latania Doubty Co	-	



LT.-COL. A. P. SHERWOOD, Recently Elected President of the Dominion Rifle

Mr. George Harrison, of Moose Jaw . was at the WAS ASKED TO START FIRE

Tell Insurance Company.—Proprietor Planned
Blaze is Evidence.

person in the expectation and intention that he shall indemnify himself at the expense of another." Previous decisions were quoted to show that the British by fire last night at 9.30, when a blaze, started from Anterica Act contemplated the use of direct transfers were registered an overheated stove, in the rear of the store. The transfers were registered an overheated stove, in the rear of the store. The transfers were registered assets now stand at \$3.736,000. When a blaze, started from an overheated stove, in the rear of the store. The transfers were registered assets now stand at \$3.736,000. When a blaze started from an overheated stove, in the rear of the store. The quiry held by Commissioner Latulippe, yesterday the largest being for \$22,881. This was the purchase by 4. Chartrand, from Mrs. Louis Perron, of lots 2031 and 2033 parish of Montreal, with build-The dry goods store of M. Degrossiliers, at 2593 That Israel Livinson had asked him to set fire to let, each containing 1,500 feet, for \$7,898. that he would inform the Union Assurance Society, ings thereon on Notre Dame street west with which the property was insured. Livinson, he

The next witness was Schwartz. He said that he had been become a tenant of Livinson's about the middle of September. Talking to him about his Vancouver, March 19.—The total damage by fire

adjusted or estimated to date, at the National Das-adjusted or estimated to date, at the National Das-cuit and Confection Company's plant, at 1766 First

SMITH At 104 Crescent street, on March 14 Elisa-beth F. Lockhart, daughter of late James Lockhart and widow of the late Hon. Mr. Justice Smith, aged to him that he should start a fire upstairs, as he avenue west, on February 25.
(Livinson) would find it easier to get something from the insurance company if the fire started above and then came down. Witness had replied that he was not insured upstairs, whereupon Livinson said that he "would not row" about \$100 or \$200. Schwartz at he held at the Conductive Company will aged 18 years. the "would not row" shout \$100 or \$200. Schwartz a be held at the Chamber of Commerce, No. 76 St. WARD-At 402a St. Antoine street, on March 14, Henry John Ward, charter member of Branch 26, C.M.B. on putting him out, he (Schwartz) would tell the insurance company.

At this Livinson had pulled out a revolver, saying: "If you go to the company and tell them. I will blow your brains out."

Cross-examined by Mr. Bercovitch, Schwartz said that he had had one fire when in business at 32 Jurors street, for which he had received \$125 insurance.

In answer to Mr. Bercovitch's questions as to how the question of setting the goods on fire had come up. Schwartz stated that Livinson had asked how his fire had come about. Schwartz had told him, saying that it had been discovered by a neighbor. He told of three conversations in the course of which Livinson urged upon him to start a fire in his place. He was also cross-examined as to why he had waited until after the fire to tell the insurance company, and at one part of his testimony stated that he had asked Mr. Livinson to allow him to remain until New Year's Day, saying that when he had gone, Mr. Livinson could do what he liked. He claimed to be still lars to P. O. Box 1267. friendly with Mr. Livinson, in spite of the revolver and other episodes.

Mrs. Schwartz corroborated her husband's testimony and Hyman Schwartz confirmed his father's story of the revolver episode. The latter admitted that there were a number of causes of dispute be-Mr. J. Meagher was present for the Union Assurance Society, and put some questions at times to make facts clearer or bring out new ones. The case

WILL MAKE WAR SUPPLIES.

Trenton, N.J., March 19.- The International Steel and Ordinance Corporation, whose head office will be at East Orange, has received incorporation. Its authorized capital is \$100.000.

EDWARDS, MORGAN & CO., Chartered Accountan Toronto, Montreal, Winnipeg, Calgary and Vancountan Company of the Company

It is believed that the company expects to make supplies for the war in Europe.

The objects, according to the application, are "to make, finish, and assemble product of steel or other metal as may be requisite for the production of large and small arms and to contract with other parties ADVERTISER. WHO IS A THOROUGHLY PRACE

EXPOSITION VERY SUCCESSFUL. San Francisco, Calif., March 9 .- That the Pana-

ma Pacific Exposition has enjoyed an unexpected degree of success in the first month is shown by a daily average attendance of 71.500, from the opening day on February 20 to March 15th inclusive. On the first day 245,143 people paid admissions, and as there are to be many more special days from now on than there were during the first month, it is expected that the attendance average will gradually rise

TRANSMISSION OF NEWSPAPERS.

35

Washington, D.C., March 19 .- Commissioner of the Internal Revenue has ruled that newspapers delivered to a carrier as one shipment requiring one stamp to a carrier as one shipment requiring one stamp, must be enclosed in one general bundle at the point of shipment, except where the shipment is to one consistence or to one destination. must be enclosed in one general bundle at the point consignee or to one destination.

LONDON SHEEPSKINS AUCTION.

London, March 19.-A sale of sheepskins was held here to-day. The 9,000 pelts offered sold readily to the home trade. Merinos were 1/2d. to 3/4d. dearer; short wooled declined %d. and crossbreds advanced %d. to 1d.

REAL ESTATE

Leandre Rose sold to Louis Merthot lot 562 St. Henry ward, with buildings 370 to 380 Dorion street, for \$10,750.

Archibald J. Meyers sold to John R. Orton lots 219-71-3 and 219-72-1, parish of Montreal, with building

321 Roslyn avenue, for \$10,600. Hon. Sir Adam Beck sold to the Beck Manufac-turing Company, Ltd., lot 758-3 and 757-2 St. Law-

ence ward, with buildings, for \$12,300. Montague Vondandaigue sold to Emile Page lot 103, parish of Pointe aux Trembles, having an area of 32,-338 feet, with buildings, for \$11,800.

Visitation, Rosemount Ward, for \$1 and other conside

Ovila St. Pierre sold to O. Charbonneau lot 161-222 ings 1650, 1652, 1652a, 1652b, on Maple street, for \$8,-

ward, with buildings thereon, Nos. 2201 to 2217 Bordeau street for \$15,000 Morris L. Rose sold to Herbert M. Levine and oth-

Mrs. Zotique Gervais sold to Raoul Labranche lots

TORONTO STORE GUTTED.

Toronto, March 18. The stock and premises of the are said to be holding a council of war near Lille.

Fireman Adelard Giroux, the first witness, told of the proximity to the stove of the debris of merchandise found in Livinson's store after the fire, giving it as his opinion that with a hot fire in the stove a blaze might easily have been set up, but that with a moderate fire on, there would, have been set up, but that with a moderate fire on, there would, have been ittle damager.

The cause of the stock and premises of the Whitworth Restall Mattress Company, at the rear of 112 Adelaide street west, was gutted by fire shortly before noon yesterday. The loss is estimated at \$9, 000, divided as follows: Contents, \$5,000; building, \$1,000. The damage in both cases is covered by insurance. The cause of the fire is unknown.

FIRSTHS.

BURROWS—At the Women's Hospital, on March 10, the wife of A. Burrows, of a son.

12, the wife of A. Flexible the wife of A. W. Parker, of a daughter.

VANCOUVER'S FIRE LOSS.

stock, a large part of which was very old, witness within the city limits during February amounted had advised him to sell eyen at a sacrifice, Livinson to \$11,278, and the insurance paid was \$9,181, leaving replied that even if they went away with the smoke, be was going to get his maney for them. Witness value of property involved was \$298.693. The departhe was going to get his money for them. Witness value of property involved was \$250,000. The depart had advised an auction, but Livinson said that he ment responded in all to 48 alarms. The fire loss would make an auction himself. The stock was undoes not include the damage, which has not been adjusted or estimated to date, at the National Bissaleable.

RITCHE At 429 Notre Dame street, Malsonneuve, on March 14, Catherine Darroch, widow of James Ritchie, aged 56 years.

MONTREAL-CANADA FIRE

ASSOCIATION SUGGESTS NEW FIRE LEGISLATION

The National Fire Protection Association has issued a pamphlet on individual liability for fires due to neglect or carelessness, including a draft of a bill fixing personal responsibility and imposing penalties, and arguments for the enactment of the law. The text of the bill is as follows:

Section 1 .- Any person, persons or corporation for any fire caused by, resulting from, or spreading by reason of the negligence of such person, persons of corporation or the non-compliance with any law or ordinance or lawful regulation or requirement of or by any state or municipal authority, shall be liable (1) for all loss, expense or damage caused by or resulting from such negligence or non-compliance; and (2) for any expense incurred by any municipal or The St. Lawrence Construction Company, Limited, other government agency in extinguishing or stemptical to Louis U. Bolduc lots 183-714 and 715 Cote de la other government agency in extinguishing or attemptspreading.

Section 2.-In all actions against any person, company or corporation for the recovery of damages account of any loss or injury to any property, real or Cote de la Visitation, Delorimier Ward, with the build. personal, occasioned by fire communicated from property owned by one party to property owned by another party, the fact that such fire was so communicated shall be sufficient evidence to charge the occupant of the property in which the fire originated 161-1030 and 1031 Cote de la Visitation. Delorimier with negligence, and place the burden of proof upon

WESTERN ASSURANCE COMPANY.

anortis L. Rose soid to Herbert M. Levine and others level to the Western Assurance Compensions 33-271 and 272 parish of Montreal, with buildings 1134 to 1148 Van Horne avenue, and 789 to 799 de l'Epec avenue. Outremont, for \$12,000. The annual report of the Western Assurance Com-

Fire premiums for the year amounted to \$2.116,000 Oscar Lanthier sold to Hector Palement lots 262.

and marine premiums to \$1,057,000, while interest 483-1, 262-482,1262-481-1, 262-480-1, 262-479-1, 262- rents and other sources of revenue brought up the total income to \$3,288,000.

Fire and marine losses, to 282-483-2, to 262-478-2, Sault au Recolling and other expenses amounted to \$3,208,000,

Notices of Birthe, Marriages and Deathe, 25e each insertion.

BIRTHS.

DEATHS.

ORGAN—On March 14th, at her residence, 210 Madison Ave. Lilian Castle, beloved wife of R. H. L. Organ. Funeral service at St. George's Church, on Tucsday, March 16th, at 3 p.m. Friends invited to attend the service. Albany. Oneonta, N.Y., and Los Angeles, Cal., papers please copy.

MALONE -At 41a Mentana street, on March 13, Dan-iel Joseph, son of Patrick Malone, aged five years.

CLASSIFIED ADVERTISEMENTS

2c. Per Word for the First Insertion

Ic. Per Word for Each Subsequent Insertion

AGENTS WANTED. AGENTS- \$50 WEEKLY SELLING AUTOMATIC swivel base eggbeater; entirely new, sample and terms, 26c; money refunded if unsatisfactory, Col-lette Mfg. Company, Collingwood, Ont.

WANTED—A FEW GOOD AGENTS—TO SELI Canadian Pacific Railway farm lands. Apply to Joseph H. Smith, Rooms 506-7-8 (* P. R. Building

APARTMENTS TO LET. THE RIGI," 271 Prince Arthur street west. Ther are a few vacancies in this desirable apartmen house. Fireproof, all medern conveniences, balconies. Apply Janitor; phone Up. 521, or R. P. Adams, Main 7650.

ROOMS TO LET. or married couple.

590 SHERBROOKE WEST. Ritz-Carlton Block, Single and double rooms, spites. First-class board:

evening dinner. ASSIGNEES & ACCOUNTANTS.

E. R. C. CLARKSON & SONS, Trustees, receivers, liquidators: established 1864. Clarkson, Gordon & Dilworth, chartered accountants, Toronto.

BUSINESS CHANCES WANTED. tical man, would like to meet party or parties with some money to invest in a small woollen mill. Ad-dress Box 441, Journal of Commerce.

EGERTON R. CASE, Registered Patent Solicitor, Temple Bldg.. Corner Bay and Richmond Sts., Tor-onto. Offices: Ottawa, Washington, Booklet on

BUSINESS OPPORTUNITIES.

FOR SALE—COMPLETE SAW MILL—Consisting of log had up, circular mill. Wickes gang, complete filing room equipment trimmers, edgers, slash tables, live rolls, etc., just as erected, and running only few months from new; great bargain. The A. R. Williams Machinery Company, Limited, Torage, Out

FOR SALE.

USE YOUR SPARE TIME TO BUILD UP A MAIL order business of your own; we help you start for a share in profits; 27 opportunities; particulars free. Mutual Opportunities Exchange, Buffalo, N.Y. SEED CORN-CANADIAN GROWN SEED CORN for sale. G. T. Crow. Prairie Siding, Ont.

SOLDIERS' SWAGGER STICKS AND CAVALRY and artillery whips: large stocks and all made-in-canada goods retail. The Alligator, St. Catherine St. West.

SHORTS AND FEED SACKS-In good order; also

two-bushel jute bags. John H. Rowell, flour and grain merchants, Montreal. FIRE ESCAPES—Factories, Hotels, etc. The Geo. B. Meadows Wire, Iron & Brass Company, Limited,

LIVE STOCK

FREE—WE WILL GIVE FREE TO ANY PERSON interested in stock or poultry one of our 80-page illustrated books on how to feed, how to build benhouses: tells the common diseases of poultry and stock with remedies for same; tells how to cure roup in four days; tells all about our royal purple stock and poultry foods and remedies. Write W. A. Jenkins Mfg. Co., London, Canada.

PERSONAL. THE REV. M. O. SMITH, M.A., Instructor in the

544 Sherbrooke St. West. Or apply at Miss Poole's 45 McGill College Ave., Tel. Uptown 210.

SITUATIONS WANTED. SITUATION WANTED AS MILLER— Any wheat, and system, any capacity. Box 127 Journal of Commerce.

SITUATION WANTED AS CHIEF by railroad de-tective; age 50; expert claims adjuster; 10 years' experience; give me a trial; my railroad experi-ence is a very valuable asset. Box 53 Journal of Commerce.

WANTED—POSITION AS TINSMITH and plumber or assistant salesman and plumber; good reference. Box 71 Journal of Commerce,

YOUNG MAN REQUIRES SITUATION—Bookkeeper stenographer, references. Box 44, Journal of Com-

SNOWSHOES, HOCKEY OUTFITS.

SNOWSHOES, TOBOGGANS, SKIS, SKI-BOOTS, skates, boots, woollen outfits, for sale or hire; hockey outfits ready made, \$2.50 suit; also for hire. Secretaries, Phone Up. 1249-5153. Smyth's, 370 Dorchester West.

TYPEWRITER REPAIRS.

AGENTS FOR AMERICAN OLIVER TYPEWRIT-

ers. Expert repairs on all makes. American Machin-ists. Limited, 324 Craig West. Main 1615. TUNGSTEN LAMPS. EVERYTHING ELECTRICAL FOR LIGHTING,

heating and wiring. Phone for quick service. Star Electrical Co., 803 St. Catherine West, Up, 1375. REST, RECREATION AND SOLID COMFORT — These are the attractions of Gray Rocks Inn. These



y kocks inn. These strenuous times, business men and their families can live at the Inn with every home comfort at less cost than they can at home. This, time of year the

CORRUGATED GALVANIZED IRON SOLD DIRECT to consumers by the manufacturers; write for catalogue and prices. W. E. Dillon Co., Limited, 183 George street, Toronto.

