McLellan Lumber Company, $50,000; Shortreed Shingle Company, $10,000; Vancouver Motor Club, $100,000; Vigorin and Ovalin Company, $50,000; West Vancouver Land Company, $10,000.

Calgary, Alta.—Hardy & Hunt Piano Co., Campbell & Griffin, Brown & Company, Frederickson Land Corporation, Western Agencies & Development Co., Hutton Milling Co., Hutton Townsite Co., Calgary Home Building Co., Der Duetsch-Canadier, Real Estate Trust Co., Burdett Coal, Gas & Oil Co., Calgary Hardware Store.

Winnipeg.—McClelland Lumber Company, $40,000; R. Burritt, G. S. Alexander, H. A. Dangerfield. Edmund Gardiner, $250,000; F. A. Emerson, T. W. Neelands, R. T. Wilson. Trust Investment Company, $100,000; J. Finklestein, M. J. Finklestein, W. S. Morrisey. Mullins Tanning Company, $300,000; H. A. Mullins, W. J. Hammond, H. G. Mayes. Investors' Realty Company, $20,000; E. Loftus, J. W. E. Armstrong, E. B. Lindsay. International News Company, $60,000; F. S. Collier, P. C. Gitard, H. Marsden.

Montreal, Que.—Seller's Anchor Bottom Tie Plate Company, of Canada, $100,000; R. J. Mercur, S. W. Jacobs, A. R. Hall. Laurentian Chemical Company, $590,000; A. D. Gall, Westmount; R. Prefontaine, F. E. Lovell, Montreal. Consolidated Ice Company, $2,000,000; C. A. Duclos, J. A. Mann, J. T. Hackett. Max Beauvais, $60,000; J. W. Weldon, A. Jodoin, S. J. LeHuray. Atlantic Sugar Refining Company, $4,500,000; A. Chase-Casgrain, J. W. Weldon, E. M. McDougall. Foundation Company, $50,000; F. Remington, L. L. Brown, New York; A. Allaire, Montreal. Real Estate Trust Company, $500,000; G. V. Cousins, O. B. MacCallum, C. A. Hale. Montreal House, $15,000; G. E. Fuller, C. H. Nutter, T. B. Gould. Canada Caramel Company, $20,000; A. E. Woodworth, A. Charters, W. R. Ford. Westlea Realty Company, $10,000; R. C. Smith, F. H. Markey, J. Findlay. Dominion Gold Fields, of Canada, $1,000,000; C. B. Gordon, I. Prefontaine, J. Gordon. Lindores Realty Company, $99,000; J. Findlay, C. B. MacVicar, Hon. F. E. Gilman. Ozone Purified Water, $100,000; R. Duckett, J. P. Lamarche, G. Allard. Mount Bruno Floral Company, $50,000; R. C. McMichael, R. O. McMurtry, F. G. Bush. C. Robillard & Cie, $75,000; C. Robillard, A. Robillard, F. Cote. Beaudoin, $40,000; L. Beaudoin, J. P. Beaudoin, L. A. Gosselin. International Paving and Construction Company, $10,000; F. H. Norman, C. W. Norman, A. Eessier. Montreal House, Incorporated, $15,000; G. E. Fuller, C. H. Nutter, T. B. Gould. Paradis & Boisvert, $20,000; P. Paradis, A. Boisvert.

Toronto.—R. Score and Son, $40,000; R. J. Score, F. M. Score, F. L. Score. Bond Brothers Drug Company, $40,000; J. R. Bond, R. A. Bond, F. W. Bond. Jefferies, $40,000; W. H. Jefferies, G. R. Jones, G. A. Schmietendorf. Tario-Guibord Mining Company, $100,000; C. Kappele, C. M. T. Brocklebank, Miss E. Heyes. Dominion Salt Company, $100,000; J. M. Diver, C. H. Rogers, R. V. LeSueur. Bloor-Delaware Hall Company, $50,000; W. O. McTaggart, E. Bryson, F. D. Bowerman. Tea Rooms, $25,000; A. M. Piper, I. J. Ardagh, R. H. Greer. International Realty Company, $1,000,000; W. B. Somerset, W. Verner, F. W. Findlay. Punxsutawney Mining and Developing Company, $500,000; R. A. Reid, G. N. Shaver, H. R. Moses. City Land Company, $250,000; E. Ogilvie, R. H. Vair, E. McLaren. Bulldog Mining Company, $1,000,000; J. E. Day, J. M. Ferguson, E. V. O'Sullivan. Deville Mines Company, $500,000; S. D. Madden, Cobalt; R. F. Segsworth, E. E. Saunders, Toronto. Church Bible and Prayer Book Society. Canadian Knowles Company, $50,000; L. Davis, G. E. McCann, C. E. Stonehouse. J. L. Jones Engraving Company, $40,000; D. Rankin, G. Capnerhurst, J. L. Jones. Ontario Motor Car Company, $100,000; A. M. Boyd, R. B. Henderson, J. C. Royce. Charles Jarott & Letts, $50,000; R. F. Rowlands, J. I. Sutcliffe, H. R. Emery. Edwards, Reesor Company, $40,000; A. B. Reesor, G. E. Edwards, F. W. Hider. Bermuda Trolley Company, $100,000; J. S. Lovell, W. Bain, R. Gowans. Rubies, $2,500,000; J. W. Heffernan, A. H. Fleishman, W. R. Smyth. Clarke & Monds, $40,000; W. Monds, E. R. Clarke, J. H. McKnight. Toronto Arena Company, $250,000; I. W. Smith, E. G. Long, A. Mearns. European Process Peat Company, $75,000; A. E. Guidal, P. A. Dean, W. H. Jeffery. Dredging and Drainage Company of Ontario, $50,000; J. E. Russell, C. W. Thompson, E. W. Wright. Vipond Porcupine Mines Company, $50,000; T. P. Galt, L. Davis, A. T. Struthers. Toronto Furniture Company, $500,000; D. C. Ridout, H. D. Lanz, J. D. Kelley. Northland Mining and Prospecting Company, $100,000; J. E. Frances, H. W. Harper, W. H. Carleton. Fidelity Securities Corporation, $100,000; F. Watts, J. L. Galloway, J. Cowan.

The head office of the Dominion of Canada Trusts Company has been changed from Toronto to Montreal.

The head office of the Casey Cobalt Silver Mining Company, Ltd., has been transferred from Haileybury to Toronto.

NIPISSING MINES COMPANY.

That dividends aggregating $1,500,000 were paid by the Nipissing Mines Company, during the past year is shown in the annual report of Mr. E. P. Earle, president of the Company. It is also noticeable that during the same period the ore reserves were more than trebled. This company has had the most profitable year in its history, about four and three-quarters million ounces of silver being produced. The cost per ounce was reduced 4.3 cents from that of 1908. The price received for silver was 51.547 cents per ounce, compared with 51.974 cents for the year previous. On January 1st, 1909, there were reserves of $1,078,000. After producing $2,462,000 worth of ore during the year the reserves stood at $3,269,000 on January 1, 1910. The gross value of ore produced was $2,462,039 and the total cost of production $774,810, or 31.47 per cent., the profit on production thus being $1,687,228, or 68.53 per cent. The report and statement goes to show the success of the Nipissing Company during the past year, two noteworthy increases being $775,000 in net earnings and $660,000 in dividend payments.