

after paying duty and charges, a fraction over 16 cents per lb. This shows that there is no market for such wool in Boston. Pulled combing will not command over 18 to 19c. here. Southdown fleece, small lots offering are taken at 28c. There has been but little doing in supers, by reason of holiday week and the fact that many mills have been "shut down" for stock-taking; but prices are well maintained and a good demand is now looked for.

NEW BRUNSWICK COTTON MILLS,

ST. JOHN, N.B.

WM. PARKS & SON,

Cotton Spinners, Bleachers and Dyers,

Have been awarded Prize Medals for

— 1882 —

At the Toronto Industrial Exhibition, Four Silver Medals and Three Bronze.

At the Montreal Exhibition, Silver Medal for "Best Exhibit."

At the Kingston Provincial Exhibition, Silver Medal for "Best Exhibit."

And First Prize for their celebrated

BEAM WARPS, COTTON YARNS, CARPET WARPS,

BALL KNITTING COTTONS,

Manufacturers' Knitting Cottons and Apron Checks.

The smoothness and even finish of the Goods.

Brilliant-y of Colour, resulting from the use of the Saint John Waters' cannot be excelled.

AGENTS:

ALEX. SPENCE, W.M. HEWETT, Lemoine St., Montreal 11 Colborne St., Toronto

THE

Practical Bookkeeper.

The Latest and Most Complete Work on the Science of Accounts yet Published.

It differs in some respects from all other books on this subject:

- 1st. IN ITS ABSOLUTE SIMPLICITY.
- 2nd. IN ITS COMPLETENESS.
- 3rd. IN THE PRACTICAL CHARACTER OF ITS CONTENTS.

Special attention has been given to all the entries pertaining to the renewing and discounting of notes. OPINIONS OF THE PRESS.

"THIS WORK WILL PROVE OF GREAT VALUE TO THE STUDENT AND ACCOUNTANT. THE AUTHOR'S GRIEF AIM HAS BEEN TO ARRANGE THE MATTER IN A SIMPLE AND PRACTICAL FORM."—*Globe*, Dec. 21st.

"It is hard to imagine how anyone can fail to learn the principle of bookkeeping in once going over it."—*Montreal Star*, Dec. 22nd.

"THE BOOK IS SIMPLE, AND PROGRESSIVE; PITHY YET COMPREHENSIVE. * * * THERE ARE MANY COUNTRY STOREKEEPERS WHO COULD PERUSE THIS TREATISE WITH MUCH PROFIT, WHILE TO BOOK-KEEPERS AND CLERKS IT WILL BE FOUND OF SPECIAL VALUE."—*Monetary Times*, Dec. 22nd.

"The reasons for every principle, rule and method of arrangement are carefully given, and the subjects of drafts and the discounting and renewing of notes have been gone into at considerable length."—*Montreal Daily Witness*, Dec. 27th.

A book of nearly 200 pages. Royal octavo. Replete with valuable and useful information. Send in your orders early.

PRICE ONE DOLLAR.

ADDRESS,

British American Business College, TORONTO.

WAGSTAFF'S RAPID INDEX.

Patented in United States & Canada.

Latest, Best, Most Perfect Index Yet before the Public,

For Indexing Ledgers, Letter Books, Etc.

Saves time and annoyance. Invaluable to Banks, Railroads, Insurance Companies, in fact every person who uses an Index.

Price \$1 upwards. For sample sheet apply to J. H. WAGSTAFF, ST. JOHN, N.B., Inventor and Sole Publisher.

To Farmers and Country Storekeepers.

ON HAND BEST BRANDS

ENGLISH FINE DAIRY SALT,

comprising

HIGGIN'S EUREKA and

STUBB'S WASHINGTON BRAND

In large or small sacks.

Price List sent on application.

JAMES PARK,

St. Lawrence Market and 161 King St. West, Toronto.

THE BELL TELEPHONE CO. OF CANADA.

ANDW. ROBERTSON, Pres. C. F. SISE, Vice-Pres. C. F. SCLATER, Secretary-Treasurer.

This Company, which owns the original Telephone Patents in Canada of Bell, Blake, Edison, Phelps, Gray and others, is now prepared to furnish, either directly or through its Agents, Telephones of different styles, and applicable to a variety of uses. Also to arrange for Telephone lines between Cities and Towns where exchange systems already exist, in order to afford facilities for personal communication between subscribers or customers of such systems. It will arrange to connect places not having telegraphic facilities with the nearest telegraph office, or it will build private lines for individuals or firms, connecting their different places of business or residence.

This Company is also prepared to manufacture telegraph and electrical instruments, electro-medical apparatus, fire alarm apparatus, magnets for mills, electric gas-lighting apparatus, burglar alarms hotel and house annunciators, electric call-bells, &c., Any further information relating hereto can be obtained from the Company.

No. 12 Hospital St., Montreal.

N.B.—All persons using Telephones not licensed by this Company are hereby respectfully notified that they are liable to prosecution, and for damages for infringement, and will be prosecuted to the full extent of the law.

NOTICE TO CREDITORS.

James Paterson of the city of Toronto in the county of York, wholesale merchant, trading in the cities of Toronto and Montreal, Canada, under the firm name of "Paterson Bros."

Notice is hereby given that the said James Paterson has made an assignment of his estate and effects to Robert Holt Gray, of the said city of Toronto, merchant, in trust for the benefit of all his creditors, without preference or priority, and that firms, persons, or corporations having claims against him are required to send in their names, residences, postoffice addresses, and particulars of their claims duly verified, and the nature of security (if any) held by them, by letter, prepaid, and addressed to the said Robert Holt Gray, at Toronto, on or before the first day of May, A. D. 1883.

And notice is hereby given that after the said date the said Trustee will proceed to distribute the assets of the said James Paterson among the parties entitled thereto, having regard only to the claims of which notice shall have been given, and that he will not be liable for the assets or any part thereof so distributed to any person or persons of whose debt or claim he shall not then have had notice.

Da. ed Decemb. r 26th 1882 (Signed) ROBERT H GRAY Trustee, Toronto.

D. MORRICE & CO.,

GENERAL MERCHANTS,

Manufacturers' Agents, &c.

MONTREAL & TORONTO.

Tweeds, Etoffes, Knitted Goods, Flannels, Shawls, Woollen Yarns, Blankets, &c.

HOHELAGA COTTON CO.,

Brown Cottons and Sheeting, Yarns and Bags.

STORMONT COTTON Co.,

Ducks, Ticking, Checks, &c. Colored Cotton Yarns.

VALLEYFIELD COTTONS,

Bleached Shirtings, Wigans, Stiffies, Shoe Drills, Corset Jeans, &c.

ST. CROIX COTTON MILL,

Fancy Checks, Gingham, Yarns, Bleached Shirtings, &c.

WINDSOR COTTON MILL,

Brown Cottons and Yarns.

The Wholesale Trade only Supplied

DEBENTURES.

Village of Brockton. Tenders will be received by the undersigned up to noon on

Monday 8th January, 1883.

For the purchase of ten thousand dollars debentures of the village of Brockton. Debentures to run fifteen years with interest at five per cent. per annum, payable half-yearly, EDWIN A. MUMFORD, Clerk. Brockton, Dec. 29th, 1882.

Dissolution of Partnership.

The partnership heretofore existing between the undersigned as general merchants at Carthage has been dissolved. The business will hereafter be carried on by Samuel Leggett one of the undersigned to whom all claims and book debts are to be paid and he will pay all liabilities of the late firm.

Witness Signed, SAMUEL LEGGETT, JAMES FISHER. ANDREW TILLIE, JR. Carthage, Dec. 22nd 1882.

COUNTER CHECK BOOKS

PRICE LIST REDUCED.

GORDON & MACKAY, STRATFORD, ONT,

Exclusive Counter Check Book Manufacturers and sole Patentees on this Continent for the same, will submit on application an extra close price list for their celebrated Check Books, made in 10 different styles and sizes, either oblong or square, fly leaf or book form. All orders will have prompt despatch.

GORDON & MACKAY.

Stratford, Ont.

CANADIAN PACIFIC RAILWAY COMPANY.

AMENDED LAND REGULATIONS.

The Company now offer lands within the Railway Belt along the main line at prices ranging from

\$2.50 PER ACRE UPWARDS,

with conditions requiring cultivation.

A rebate for cultivation of from \$1.25 to \$3.50 per acre, according to price paid for the land, allowed on certain conditions.

The Company also offer lands **WITHOUT CONDITIONS OF SETTLEMENT OR CULTIVATION**, at prices which can be obtained from the Land Commissioner. Valuable sections are offered in

SOUTHERN MANITOBA,

along the South Western Branch of the Canadian Pacific Railway, and in the districts of the Souris, Pelican and White Water Lakes and Moose Mountains.

TERMS OF PAYMENT.

If paid-for in full at time of purchase, a Deed of Conveyance of the land will be given, but the purchaser may pay one sixth in cash and the balance in five annual instalments with interest at 6 per cent. per annum, payable in advance. Payments may be made in Land Grant Bonds which will be accepted at ten per cent. premium on their par value and accrued interest. These bonds can be obtained on application at the Bank of Montreal, Montreal; or at any of its agencies,

For further particulars apply to JOHN H. McTAVISH, Land Commissioner, Winnipeg, to whom all applications should be addressed.

By order of the Board,

Montreal, 5th December, 1882.

CHARLES DRINKWATER, Secretary,