JAMES CORISTINE & Co., with a capital of \$300,000, have been incorporated by Dominion letters patent, with the following as the first directors of the company: James Coristine, Charles Coristine and R. W. Grigg.

THE Beaver line of transatlantic steamers have sold to Elder, Dempster & Co., the steamers "Lake Ontario,"

PARTNER WANTED

with \$2,000 capital or over—in an established, profitable business. Apply Box 313, London, Ont.

\$400 Wanted

To borrow, for two years, at 8 per cent. on first mortgage on a first-class farm near Edmonton, 240 acres, of which 60 are under cultivation. Owner paid \$1500 for it recently. ISAAC COWIE, Real Estate Agent, Edmonton, Alberta.

TO MANUFACTURERS

A party with a limited capital, and no liabilities, having experience and good connection in the lumber and cooperage stock business, would like to correspond with a manufacturer in these lines, who wants to extend his business. Parties interested in the above might find it to their advantage to address LUMBER, care of Box 459, Monetary Times, Toronto.

The Council of the town of Cobourg are prepared to receive tenders for the purchase of debentures of the town authorized to be issued by the act of 1898, Ontario, Chapter 39, amounting in the whole to the sum of \$144,000, bearing interest at the rate of 4 per cent per annum, payable half yearly, and maturing in from 15 to 35 years.

Sealed tenders marked "Tenders for Debentures," addressed to E. C. S. Huycke, Esq., Mayor of Cobourg, will be received until 8 p.m. of Monday the 1st of May next.

For further information, address Alexander Poe, Esq., Treasurer

The Council do not bind themselves to ccept the highest or any tender.

HERBERT BOGGS, Chairman of Finance Committee. Cobourg 22nd March, 1899.

"Lake Superior," and "Lake Huron," together with the good-will and all the rights and privileges, including the use of the name "Beaver Line."

Counterfeiting operations are in progress in the districts of Wyandotte and Ecorse, county of Essex. The counterfeiting is of 50-cent pieces, excellently done. The piece is part silver, and heavier than the genuine coin.

THE Berlin Record is informed that a movement is on foot to establish a company, in opposition to the Bell Telephone Company, whose field of operation will include the Twin City and possibly Galt and Preston.

COUNTRY failures are reported in the province of Quebec, as follows: F. A. Blouin, of Ste. Marie de la Beauce, after a brief clerkship, decided to embark in business on his own account, and opened up in a general store way last June, being assisted to some capital by his mother. It has seemed to be the general opinion that he lacked ability, as well as experience, and his assignment is therefore no surprise.—P. Sirois, a small storekeeper at Riviere St. Jean, is reported as compromising at 25 cents.-P. Jalbert, harness maker and undertaker, Windsor Mills, has assigned to the court, on demand. He was in business here some sixteen years, doing fairly in his small way, but sold out in 1896 and went away to the United States. He apparently was glad to return, a year or so ago, but has evidently been unable to recover his old connection.----Max Winter, a small storekeeper at Grande Mere, is reported in difficulties. He only moved here a year ago from St. Raymond. Narcisse Grenier, a hotelkeeper of the same place, has assigned on demand. -Kidd & Beattie, general dealers at Asbestos, previously noted as in difficulties, have assigned to the court, and show liabilities of \$3,200.

Navigation has been resumed on Red river at Grand Forks.

THE private banking firm of G. T. Somers & Co., of Beeton, have opened an office in Cookstown.

THE early closing movement has taken hold of Wingham, and in the future the principal stores will close each evening st seven o'clock.

THE assignment is reported of Donovan, general dealer, Osceola. Onti-He had previously carried on business at Cache Bay and Mattawa for short periods

As a result of a United States Cabinet meeting on Friday, Secretary Alger wil, issue an order to permit the shipment cargoes from Porto Rico to the United States in other than American bottoms The question of free trade with Porto Rico, or modification of the tariff duties, which the natives ask, is one for Corgress to determine, but it was thought that some relief could be afforded in the manner stated.

It was in the autumn of 1894 that M. Fernandez came to Toronto from New York, and began the manufacture cigars. He was at that date supposed to be worth \$8,000, if not \$10,000. It is reported that he recently lost some money in the purchase of leaf tobacco, and this has caused embarrassment that results in his assignment to E. R. C. Clarkson -Edward Brammer has kept store Sharon for twenty years; but he has lost ground lately, and this week assigns.

THE island of Manitoulin has been making considerable progress in agriculture of late. There are on the island number of energetic farmers who are sparing neither time nor money to secure the advancement of their community. Mr. Edwin Battye, of Gore Vale, has just completed a series of visits to different cattle breeders in the province, and at the expenditure of a large sum of money has secured a herd of well-bred cattle improve the breed of cattle on the Manitoulin. Such acts as this are of material service to the best interests of that island.

In September, 1897, Frank Parker bought the grocery business of Mrs. Stewart, in Adelaide township, Ont. had previously been farming, and also treasurer of the township, in respect of whose funds he became involved. 1898 he went west, leaving his son charge of the store, and since his parture has made an assignment. was only in December last that Basil Graham succeeded Henry Putnam as hotelkeeper at Sombra.. Already finds an assignment necessary.

Two failures are reported in the Mont real retail dry goods this week, both them being concerns of but a brief istence. Henry Viau, who was formers a wholesale clerk, and began for himself a year ago on small capital. He has now made a voluntary assignment, and is said to owe \$7,000.—Boisvert & fresne, who have assigned to the court of the demand of Messrs. Thibaudeau Bross & Co., have been in business but a months months. Their liabilities figure at 100

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Oriental Department

we show many Novelties and Curios, such as Inlaid and Carved Taborettes, Chairs, Koran Stands, Wall Brackets and Hanging Lamps.

ORIENTAL STUFFS for Hangings and Covering Divans. DEJIJIMS, BAGDADS AND KELIMS for Curtains. ORIENTAL CUSHIONS. Quite inexpensive prices, \$1.50, \$1.75

and \$2.00 each.

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John Kay, Son & Co.

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