## Joel Hallworth, Jr.

Accountant, Assignee and Auditor

Gray Building, 24 Wellington St. West.

**TORONTO** 

Money to Loan at 5 per cent. on first-class security. CAMPBELL & CAMPBELL. **ASSIGNEES & ACCOUNTANTS** 

Offices-206 McKinnon Building. PAUL CAMPBELL. Melinda Street, WM. CAMPBELL. (Tel. No. 50.) TORONTO.

> We have the greatest variety of patterns and carry the largest stock of

# **Propeller** Wheels

Correspondence Solicited.

in Canada. .. ..

The W. Kennedy & Sons,

LIMITED.

OWEN SOUND, ONT.

The sci-nce treating of accounts and the art of keeping,

## ccountics

athly magazine. Publishes each issue ESSAYS ON ACCOUNT-ING PRACTICE IN LEADING ESTABLISHMENTS in various industries; SHORT ARTICLES ESPECIALLY ADAPTED to the wants of BEGINNERS in office work; REVIEWS AND CRITICISMS of books on accounting and business subjects, written in a way to correctly describe the works; LETTERS OF EXPERIENCE from ACCOUNTANTS AND OFFICE MEN; QUESTIONS AND ANSWERS of interest to subscribers; ROTICES OF MERTINGS and BRIEF REPORTS OF PROCEEDINGS of leading ACCOUNTANTS AND BUSINESS MEN'S ASSOCIATIONS; ILLUSTRATED DESCRIPTIONS of the BEST and NEWEST devices for OFFICE EQUIPMENT; brief ASSOCIATIONS; ILLUSTRATED DESCRIPTIONS of the BEST and NEWEST devices for OFFICE EQUIPMENT; brief EDITORIAL LEADERS ON TOPICS OF THE MONTH of interest in accounting and office circles; PORTRAITS OF EMINENT ACCOUNTANTS, with BIOGRAPHICAL SERTCHES; ACCOUNTING MISCELLARY, etc.

Monthly. \$1 a year. Ten cents a copy. ACCOUNTICS ASSOCIATION, Publishers, 262 West Broadway, New York.

#### Mercantile Summary.

A SEIZURE was made in Montreal on Saturday of :5,000 worth of corks made in Europe or the States, for undervaluation

A SOAP manufacturer, St. John, N.B., J. T. Logan, who suspended several weeks ago, with liabilities of some \$15,000, has been able to complete a settlement at ten cents in the dollar,

WORD has come from Halifax of the death in London, Eng., of William Miller, of London head of the wholesale dry goods firm of Murdoch's Nephews, of London, New York and Halifax. Mr. Miller was reputed to be worth several millions of dollars. The business was started by the late William Murdoch, uncle of the deceased. It is understood the business will be continued under the present management.

CONTINUED evidence of the increased demand for lands in our North-West is afforded by the statement for May of the Canada Northwest Land Company. Sales of land that month were 15,315 acres for \$82,502, as compared with 3,327 acres in May last year, for which \$19,-227 were received. From the first of January to May 31st sales were 29,260 acres for \$156, 065, as against 12,751 acres for \$69,855 the corresponding period of last year.

HERE following we note a little group of Nova Scotia failures: W. C. Harper, doing a moderate grocery trade at Amherst for nearly twenty years, has been obliged to assign.-Caleb Tanner, a Halifax builder, has been obliged to succumb, and at a recent meeting of creditors he offered 25 cents in the dollar, unsecured. He owes about \$2,000 of general liabilities and \$2,400 on mortgage.-Smith has assigned. It would be well to state that this particular John Smith is a liveryman at Kentville, in the lovely Annapolis valley, and his liabilities are small and local.

In London, Ont., tenders are asked for a new factory for Fraser & Stirton, cigar manufacturers. The Canadian Tobacco Journal says: Mr. Adam Beck, the London box factory, has bought the business of the late Wm. Beck, of Montreal, and has opened a cigar box factory there. His London factory will handle the trade west to the coast, and the Toronto and Montreal factories the rest.

The late Sir Adolphe Chapleau was a director in both the City and District Saving's Bank, and the Credit Foncier. He has not yet been replaced on the Board of the former, but it is understood by the Montreal Gazette that the sucby the Montreal Gazette that the successor of Sir Adolphe, in the presidency of the Credit Foncier, is to be Mr. Justice Wurtele.

LUDGER ROBERT, a fuel dealer in the St LUDGER ROBERT, a fuel dealer in the St Henry'suburbs, Montreal, has assigned, with the considerable liabilities of \$16,390, a good part being on mortgage.—H. M. Lafontaine, dry goods, St. Antoine suburbs, has assigned; his liabilities are \$2,300.—Schleifer & Herman, a small firm of traders in clothing and second-hand goods, have assigned to the court. They

#### JAMES C. MACKINTOSH

## Banker and Broker.

166 Hollis St., Halifax, N. S.

Dealer in Stocks, Bonds and Debentures. Municip Corporation Securities a specialty.

Inquiries respecting investments freely answered

Now Ready in Half Calf—548 Pages—

## **Division Courts**

New Revised Rules and Forms

By W. H. HIGGINS, Esq., Inspector's Department.

The complete work in 548 pages, bound in half law calf, express free, on receipt of \$5.00. Address

The CARSWELL CO., Limited, Toronto

## TENDERS

Sealed tenders will be received by the undersigned for the purchase of \$35,000 City of Rossland Debentures, bearing interest at 5 per cent. per annum, payable yearly, and to run for twenty-five years.

Issued under By-law No. 30, published in B. C. Gazette, May 26th, 1898.

Tenders will close at 3 p.m. Thursday, 30th June, 1898.

W. McQUEEN, City Clerk. Rossland, B.C., June 4th, 1898.

먇..

WHEN YOUR COMFORT IS AT STAKE

> Why not make sure of satisfaction by choosing

# Oxford Radiators

#### FOR HOT WATER OR STEAM

These standard goods have proved their worth in thousands of buildings. We guarantee their capacity.

They are mechanically perfect, with iron-to-iron joints.

They can't leak, and are made in countless graceful styles and varying

Let us send you an estimate. We know Oxford Radiators will delight you.

The Gurney Foundry Co. Limited, Toronto The Gurney-Massey Co., Limited, Montreal.

٠<u>٠</u>

### PEOPLE WHO WRITE MUCH

Lowest Quotations for Quantities

Have discovered that Barnes' Celebrated Writing Fluid combines all the qualities usually sought in ink. It contains value, beauty, usefulness and permanence. 'Tis easy to be mislead in purchasing ink; safety depends upon buying the right kind.

## BARNES' CELEBRATED

Has received the most flattering comments from leading business men who, after trying it, will use no other. If you cannot procure Barnes' Ink from your stationer, write direct to

THE BARBER & ELLIS CO., Limited,

Nos. 43, 45, 47, 49 Bay Street, TORONTO, ONT.