

### GOOD ACCOUNTING

Is an essential requisite in any well ordered business, and the progressive man of affairs will be content with nothing less than the highest excellence in his office methods. Such a periodical audit of the books of account as I undertake, will go far to establish and maintain the best system available, besides affording the advantages mentioned in my leaflet, which I shall be pleased to send to enquirers.

**C. B. PETRY,**

Accountant, Trustee, etc.,  
Telephone 8283. 24 King St. W., Toronto

### FOR SALE.

THE SOLID STONE AND BRICK

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Presently occupied by the

TRUST AND LOAN COMPANY  
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To whom apply for prices and terms.

THE Pare telephone system, at Granby, Que., has been sold out to the Bell Company.

MRS. C. BEAKER, wife of G. A. Beaker, doing a hotel business at Renfrew, Ont., has assigned. Liabilities about \$2,500. with apparent assets of \$2,000.

THE clothing stock of J. Parkhouse of Southampton, was recently sold at 38½ per cent. On Monday next the grocery stock of J. J. Burton, of Kingston, will be sold and on the following day Edwin Walsh's tailoring stock will be disposed of.

## TOWN OF NIAGARA FALLS

### DEBENTURES FOR SALE

SEALED TENDERS will be received by the undersigned up to noon on Monday, August 7th next for the purchase of Seventy-one Thousand Dollars Town of Niagara Falls DEBENTURES, payable thirty years, interest four per cent., payable here half-yearly.

Lowest or any Tender not necessarily accepted.

Niagara Falls, Ont.  
July 19th, 1899.

**JOHN ROBINSON,**  
Town Clerk.

FURTHER changes among the staff of the Canadian Pacific Railway are, that Mr. Charles Drinkwater, who has been secretary to the company since its inception, has been appointed assistant to Mr. Shaughnessy, the president, and that Mr. Arthur R. G. Heward, long assistant to Sir William Van Horne, is appointed assistant to Secretary Drinkwater. It is understood that Mr. Drinkwater will still continue to perform the duties of secretary, in addition to his new duties as assistant to the president, Mr. Heward assisting him in the secretarial work.

A FEW weeks ago a number of stores were burnt in Bothwell. Among these was the store of Chas. Simpkins, on whose stock of general merchandise there was a small salvage. The stock was insured for about \$1,000 and as Mr. S. owed about five times this sum his assignment became necessary.—In January last Hills Bros. became tired of farm work and started a small store at Conway on the Bay of Quinte. Owing to lack of experience in merchandising and the possession of but little cash they are already in trouble; indeed their landlord has possession of the stock.

A MEETING of the creditors of W. P. Drouin, hardware dealer, Quebec, was held in Montreal, a few days ago, at which Mr. D. offered 50 cents, but as there are some seventy creditors interested, the chances of putting through a settlement of this sort are considered poor. He is reported to show a nominal surplus of about \$1,600 over liabilities of about \$6,000. His business career began in 1897.

J. A. BERNARD, who has been engaged in the jewelry line in St. Hyacinthe, Que., for a few years, having fallen behind in his payments, has been asked to assign, and shows assets of \$1,150 to pay liabilities of about \$1,900.—I. H. Marin, boots and shoes, of the same town, to whom reference was made last week, has since assigned. He owes more than expected, viz., some \$7,600, while assets are only about \$3,500, and only storekeeping a year and a half.—P. J. Duplan, a grocer at St. Raymond, Que., was unfortunate in being burned out lately. He had only \$900 insurance, and has besides about \$800 in book accounts, etc., while he owes about \$3,000. He has assigned.

### STOCKS IN MONTREAL.

MONTREAL, July 19th, 1899.

Stocks.	Highest.	Lowest.	Total.	Closing Prices.		Average, same date 1898.
				Sellers.	Buyers.	
Montreal .....	257	256½	36	256	245	
Ontario .....				129		
Molson's .....	201	200	27	201		
Toronto .....						234
J. Cartier .....				113	105	
Merchants .....	170	170		16½	173½	
Commerce .....	149	148	1	149		
Union .....						103
Hochelaga .....						
Nationale .....						
Ville Marie .....						92
M. Telegraph .....	179	171½	49	172	171	178½
R. & O. Nav. ...	110½	109	60	110½	110	98
Street Ry. x.d. ...				326	322 x d	267½
do. New x.d. ...	325	325	100	324	320 x d	263½
Gas .....	902	900	212	201½	200	192
C.P.R. ....	97½	96½	110	97½	97	84½
Land Grant bds ..					111	110
N. W. Land Pld. ...						51½
Bell Tele. ....	183	183	11	190	182	173½
Mont. 4% stock ..						

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CHEAPEST.

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