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GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 193 Queen's Avenue, London, Ont.

COUNTIES Grey and Bruce collections made on commission, lands valued and sold, notices served. A general financial business transacted. Leading loan companies, lawyers and wholesale merchants given as references.

H. H. MILLER, Hanover.

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Of all Grades and Standards.

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Of all Grades in Barrels and Half Barrels.

SOLE MAKERS
Of high class syrups, in tins 9 lbs. and 8 lbs. each.

Tenders for Loan.

Sealed tenders marked "Tender for Loan" addressed to the Town Clerk of the Town of Chatham, N.B., will be received up to noon of the

16th Day of May Next

for the purchase of bonds of the said town to the amount of \$10,000, or any portion thereof.

The above is the first \$10,000 of the second issue of bonds of \$20,000 authorized by the Act of the General Assembly of New Brunswick at the past session, are redeemable in 40 years, and are in denominations of \$500 each, bearing interest at 4 per cent. per annum payable semi-annually at the office of the Town Treasurer.

The highest or any tender not necessarily accepted.

Dated at Chatham, N.B., the 6th day of April, 1898.

WARREN C. WINSLOW, Mayor.
JAMES F. CONNORS, Town Clerk.

Mercantile Summary.

ON the river St. Lawrence, east of Montreal, steamers have begun to run. The Richelieu and Ontario Company started the "Quebec" for the ancient capital on Monday last.

A civic deputation from Guelph was in Toronto on Wednesday, whose object was to submit to the Provincial Board of Health the plans of the new sewage system proposed for Guelph.

In the case of Ponton versus the Dominion Bank, the venue has been changed from Napanee to Belleville, the Master-in-Ordinary finding that public opinion in the former place is too strongly in favor of the plaintiff.

THE Melchers Gin and Spirits Distillery Company, of Montreal, capital \$100,000, apply for letters patent to carry on business in any province of the Dominion. Charles H. Nelson, P. C. Ryan, and others, of Montreal, ask for incorporation as the Reliance Cigar Factory, of Montreal, capital \$50,000.

A BRITISH COLUMBIA exchange tells us that an option has been obtained by an English syndicate on the Iron Colt mine situated on Columbia and Kootenay mountain, in the Trail Creek district. The control of the stock in the Iron Colt Gold Mining Company is held by P. Burns, Nelson; William MacKenzie, Toronto; J. Ferguson McCrae, Rossland, and T. G. Holt, Montreal. The sum of \$30,000 has been spent in development work on the mine and there is 2,500 tons of ore on the dump.

THE following minor failures are reported in Eastern Ontario: A meeting of the creditors of Joseph Hicks, a small general dealer at Callandar, was held on the 14th inst., when he made an offer of 40 cents, in three and six months, secured.—J. J. Knowles, of Stirling, began a small jewelry business in 1892, but failed in January, 1895. His assignment is now reported. A lack of proper attention to business is given as the cause of his non-success.—Kealey Bros. began as confectioners at Ottawa in 1896, and have already assigned.

A BUILDING and contracting firm, of Halifax, N.S., Butler & Co., are reported assigned. J. A. Butler is the only partner, and he owes about \$5,000, of which \$1,100 is preferred.—From Yarmouth, in the same province, we hear of the suspension of the Farmers and Citizens Co-operative Co.; S. P. Goudey has been appointed liquidator. The concern was incorporated in 1888, but has never paid. The original capital was \$15,000, paid up, which was reduced in the course of a few years to \$10,000, and the expectations are that liquidation will show that the capital has been wholly wiped out.—A trader at Christmas Island, N.S., one H. T. McDougall, is reported assigned. Liabilities not yet ascertained.

IN his letter last week, the St. John correspondent of the Maritime Merchant complains of the charge of five dollars for a bill of health that must be paid to the U.S. consul by every Canadian vessel clearing for a United States port. "The tax is very burdensome, especially on small coasting schooners, and there is no justification for it, seeing that there are no contagious diseases to be feared from vessels leaving our ports. It is charged that the tax is imposed in the interests of American built vessels and to cripple our vessel builders and owners, and there is a feeling that if it is not removed there should be a measure of retaliation." Meanwhile the St. John Board of Trade has passed a resolution asking the Department of Marine to try and get the charge abolished.

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