

## Leading Accountants and Assignees.

ESTABLISHED 1864.

**E. R. C. CLARKSON,**

TRUSTEE AND RECEIVER,

26 Wellington Street, East, Toronto, and at London, Glasgow, Huddersfield, Birmingham, Bradford, Winnipeg, Montreal.

**H. R. MORTON & CO.,**Accountants, Assignees,  
Managers of Estates.Quebec Bank Chambers, 4 Toronto Street,  
TORONTO.

B. MORTON.

H. R. MORTON.

DAVID BLACKLEY.

GEO. ANDERSON, JR.

**BLACKLEY & ANDERSON,**Public Accountants and Assignees in Trust  
AUDITORS, ARBITRATORS.

53 Front Street West, - - TORONTO.

**J. H. MENZIES, F.C.A.,**

CHARTERED ACCOUNTANT &amp; AUDITOR.

Secy-Treas. Institute of Chartered Accountants.  
Robm No. 19 Board of Trade Rotunda, Toronto.Expert in Bank and Financial Business. Consulting  
Accountant on Commercial affairs. Montreal  
reference: Hon. J. J. C. Abbott.**MURDOCH, DICKSON & CO.**

Public Accountants and General Agents.

British America Assurance Company's Building,  
Corner Front & Scott Streets, Toronto.Commissioner for Provinces of Brit. Col., Que.,  
N. S., N. B., Man. and N. W. Territories. And for  
States of N. Y., Cal., Ill., Maine, Minn., and Mass.  
Commercial Agent for Mexican Republic.  
Correspondence, agencies and collections solicited.  
Information and statistics regarding the Dominion,  
U. S., or Mexican Republic cheerfully furnished.**WILLIAM POWIS,**

(Consulting Actuary)

Chartered Accountant, Receiver,  
and Assignee in Trust.

Room 11, Board of Trade Rotunda, Toronto.

ESTABLISHED 1878.

**TOWNSEND & STEPHENS,**

14 Melind Street. World Building, Toronto.

Public Accountants, Auditors and Assignees.

Highest references in Canada and England.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.  
Telephone 1641.

WILLIAM BADENACH.

EDGAR A. BADENACH

**W. & E. A. BADENACH,**

Accountants, Arbitrators &amp; General Ins. Agts

AGENTS:

City of London Fire Ins. Co. New York Life Ins. Co.

4 Wellington St. West. - 42 King St. East.

Telephone Nos. 228 and 18.

**J. McARTHUR GRIFFITH & CO.,**

ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's ac-  
counts formed. Balance sheets certified. Partner-  
ships arranged.

15 Manning Arcade, - - TORONTO.

**HENRY W. EDDIS, F.C.A.,**

Chartered Public Accountant.

Arbitrator, Adjuster, (Fire &amp; Marine), and Auditor.

ASSIGNEE IN TRUST.

ELGIN CHAMBERS, - 61 ADELAIDE ST., E., TORONTO.

**ALLIN & MCKAY,**

ASSIGNEES IN TRUST,

Auditors, Trustees, Expert Accountants,

ESTATE BROKERS.

Private and Trust funds to loan on real estate  
security. Particularly favorable rates. 12 King  
Street, east, Toronto.

GEO. PREVOST MCKAY.

SAMUEL ALLIN.

**CLARK, BARBER & CO.,**

ASSIGNEES IN TRUST,

Receivers, Liquidators, Arbitrators, Account-  
ants, Auditors, etc.OFFICE: 38 TORONTO ST.,  
TORONTO.

Telephone 1871.

## Leading Accountants and Assignees.

AUDITING.

COLLECTING.

**EDWARD BROWN,**

Accountant, Assignee, and Estate Agent.

MAIL BUILDING, - TORONTO.

Estates Managed.

Loans Effected.

INSURANCE ADJUSTED.

ESTATES MANAGED.

**JOHN ROWLAND,**

Accountant, Assignee, Arbitrator, Etc.

LOANS NEGOTIATED. - 4 King Street, East,

TORONTO.

**J. D. HENDERSON,**

REAL ESTATE,

Insurance and Financial Broker.

ARBITRATOR AND VALUATOR.

OFFICE, - - No. 8 KING STREET EAST, TORONTO.

W. W. ROSS,

Notary Public.

H. F. CIPERLEY.

**ROSS & CIPERLEY,**

Real Estate, Insurance &amp; Financial Agents.

POST OFFICE BLOCK, - VANCOUVER, B. C.

Correspondence Solicited.

Send for Maps and Information

**GARESCHE, GREEN & CO.****BANKERS.**

Victoria, - - British Columbia.

A general banking business transacted. Telegraphic  
transfers and drafts on the Eastern Provinces, Great  
Britain and the United States.

COLLECTIONS PROMPTLY ATTENDED TO.

Agents for - - Wells, Fargo &amp; Company.

## Leading Barristers—Continued.

**J. C. ALGUIRE, B. C. L.,**

Barrister, Solicitor, Notary Public.

OFFICE, - - - - - MACK'S BLOCK, PITT STREET,

CORNWALL, ONT.

—Toronto bucket shop keepers pretend to  
see a loophole of escape from the penalties  
of the Abbott Act, and say that they are again  
ready to do business. The police authorities  
will prosecute all violations of the measure.—“How to draw capital from the east to the  
west,” was the subject whose discussion brought  
1,200 delegates from the principal towns and  
cities of Ohio and Indiana to Findlay, Ohio,  
recently. It was called the Land Owners'  
Convention, but discussed ways and means for  
drawing from the east manufacturing estab-  
lishments and to locate them in the oil and  
gas sections of Ohio and Indiana, and to in-  
duce capitalists to come to these localities and  
invest money in buildings to rent to the work-  
men. The topics:—“New railroads as an in-  
ducement for the location of manufacturers,”  
and “Free fuel as an inducement to the manu-  
facture of brick, tile, and lime, by the aid of  
natural gas and petroleum,” were discussed for  
two days. W. H. O'Brien, mayor of Law-  
renceburg, Ind., was chairman.

## Correspondence.

NOTES ON THE N. W. T. AND BRITISH  
COLUMBIA.

Editor MONETARY TIMES:

For a space of some sixty miles west of Cal-  
gary there is a good deal of excellent farming  
land, but the scene soon changes from a level  
prospect to high cliffs, mountain ranges, and  
foaming cascades. Now and then, as we  
descend the steep precipices by gentle inclines,  
we discern here and there in the valley below  
patches of good soil, which some day may  
yield profitable returns for cultivation. Mean-  
while we note the towering hills and snow-  
capped mountain peaks miles away. The  
National Park is noted for such scenery, and  
the site of the C. P. R. hotel at Banff is  
admirably chosen for the finest mountainscenery. The famous hot springs are here,  
and a trip by steamer on the charming little  
river makes one fancy oneself in fairy land.  
The half dozen stores here do a good business,  
especially during the summer months.I walked to the mines of the Canadian  
Anthracite Coal Co., some six miles from  
Banff. They have tested 22 seams and have  
penetrated one seam for 386 feet. Several  
cargoes of this coal have been shipped to San  
Francisco, but for some reason or other the  
mines are now suspended. The machinery is  
very complete, both for working the mine and  
preparing the coal, and as the company have  
purchased 8,000 acres, and have so many  
seams of coal, it is to be hoped they will be in  
active operation at an early date. The Leth-  
bridge coal at the Galt mine is turning out  
splendidly, and I have good authority for  
stating that the average output there is about  
500 tons daily. One of the seams averages  
five feet in height. This coal is of excellent  
quality, and as the position of the various  
stores of coal is of importance as bearing upon  
the future development and prosperity of any  
portion of this vast country, we must not, on  
the other hand, forget to look at the cheapness  
of labor and facility of transport, as well as  
at the quantity and quality of coal, for these  
all in the long run have to be considered.  
What has become of the promising coal prop-  
erty at Stair?I was shown some specimens of gold and  
silver ores found in the neighborhood of Ille-  
cillewaet, but perhaps, for the present at least,  
the large growth of timber, such as Douglas  
pine, spruce, cedar, and especially hemlock,  
the bark of which is noted for its tanning prop-  
erties, deserve most attention. No doubt a  
good many saw mills and tanneries will  
be put up in this locality at an early day.  
I would fain tell you of the famous “kicking  
horse,” or by far the prettier name of Wapiti.

“Joyfully flowing along to the sea,

Sometimes it fell

Among the moss with the hollow harmony  
Dark and profound; now on the polished  
stoneIt danced, like childhood laughing as it went,”  
but, like some children, it is very boisterous  
too, and the first name, then, may be  
more appropriate of the Ottertail and Beaver-  
port mountains, with their magnificent peaks;  
of the Selkirks, with their charming foothills  
and forests of timber; and of the many  
strange forms on the beautiful Columbia, of  
the deep ravines and silver brooks, dashing at  
tremendous speed hundreds of feet below.  
No one can view these sublime regions with-  
out expanded thoughts and ideas, and a  
deeper impression of that Infinite and Eternal  
Power everywhere manifested. Kamloops is  
situated at the junction of the North and  
South Thompson Rivers. Charming views of  
the hills and mountains are seen all along the  
river site of the town, and there is an area of  
good grazing and agricultural land in the  
vicinity. There are already many thriving  
settlements in the valleys on both sides of the  
river. Chilliwack is particularly worthy  
of being mentioned. The land in this district  
is very fertile and produces fine and abundant  
crops. But it requires more capital and per-  
haps more of energy to break up and cultivate  
the soils of this country, as the land is  
heavily timbered, and a good deal of it, owing  
to the meteorological changes of this district,  
needs irrigating. I think this will apply to  
most of the lands of British Columbia not  
contiguous to the Pacific coast. A railway is  
to be built to Ladner's Landing, about seventy  
miles off, where there is a good deal of excel-  
lent arable land. This will be a boon to the  
farmers in that neighbourhood. A company  
is also being formed to build a railway to the  
mining and ranching districts of Cariboo.There is a settlement of Chinamen in Kam-  
loops, and many of them make good merchants.  
I visited several of their stores, and a few of  
them do quite an extensive trade, having  
branch houses in other districts; one of them  
even in Toronto. Among the subscribers whose  
names I send you is Chung Lee & Co. A coal  
seam was discovered the other day, I am told,  
about three miles from the town, which is  
said to be of good quality. If this should  
prove to be correct after the seam has been  
fully tested it will be a great boon, as being so  
near the town it can be cheaply raised and  
shipped, an important consideration in coal  
mining.Especially notable among the good buildings  
in Kamloops are the churches and the court