WM. PARKS & SON, **NEW BRUNSW!CK COTTON MILLS**

ST. JOHN, N.B.

Awarded the only Medal given at the CENTEN-NIAL EXHIBITION of Cotton Yarns of Canadian Manufacture. Gold Medal at Montreal Exhibition. Two Silver and Two Bronze Medals at Toronto In-dustrial Exhibition. Diploma and Seven First-Class Prizes at Hamilton, London, and St. John's Exhibitions for their Exhibitions for their

- COTTON YARNS.
- CARPET WARPS.

BEAM WARPS.

HOSIERY YARNS.

BALL KNITTING COTTONS,

Which, for Quality and Brilliancy of Colour, cannot be excelled.

ALEX SPENCE. WM. HEWETT. 223 McGill St., Montreal. 11 Colborne St., Toronto

GRAY, YOUNG, & SPARLING, Salt Manufact'ers,

SEAFORTH & BLYTH, Ontario.

Having works of large capacity on Grand Trunk and Great Western Railways. we offer business at Lowest Prices and Best Freights to all points on these or connecting lines.

HEAD OFFICE, SEAFORTH

SALT! SALT! SALT!

Coleman's Dairy Salt

the purest of either Foreign or Domestic manufacture. It is stronger, and a lower price, than any Foreign Dairy Salt. It has taken the following

FIRST PRIZES IN 1880.

THE GOLD MEDAL, for Curing Cheese, at Toronto Industrial Exhibition.

FIRST PRIZE, for Curing Cheese, at Dairymen's Convention, London. THREE FIRST PRIZES, for Curing Cheese, table and dairy, at Ohio State Fair, Columbus, Sept.2.

THREE FIRST PRIZES, for Table, Dairy and Cheese Curing, at Cleveland, Ohio.

THREE PRIZES, for Table, Dairy and Butter, at Michigan State Fair,-Ashton. Higgins and Syracuse were competitors.

Try it once and you will use no other. Send for circulars and prices of all kinds of Salt.

T. T. COLEMAN, Proprietor,

(late Coleman & Gouinlock) SEAFORTH, ONT.

THE SCOTTISH ONTARIO & MANITOBA LAND CO.

(LIMITED.)

This Company offers for sale, on easy terms, choice Building Lots in the cities of Toronto and Winnipeg and Farm Lands in the Province of Manitoba.

Apply at the Company's Office, 34 Toronto street.

HON. ALEX. MORRIS. Chairman Toronto Board. W. B. SCARTH, Commissioner.

FOURTH EDITION JUST OUT! "THE CANADIAN ACCOUNTANT,"

By S. G. BEATTY and J. W. JOHNSON,

Ontario Business Co'lege, Belleville, Ont.

This is the 4th Counting House Edition of the most comprehensive and practical. and most easily understood work on Book-keeping and Accounts published.

published. It covers the ground of Book-keeping by double and single entry, Business-Papers, Banking, Busi-ness-Correspondence, Practical Computation, etc., etc., and illustrates and explains Counting House Work, and innumerable Business Transactions not dealt with in any similar book. A large amount of with in any similar book. A large amount of and valuable matter has been added to this dealt with in any similar book. edition.

It is the best text-book for the student of accounts. It is the best reference book for the practical accountant and business man.

It is a mine of business knowledge for the country merchant.

306 pages octavo. Price, post paid, \$2.00. Address- ROBINSON & JOHNSON,

Ontario Business College Belleville, Ont.



TENDERS FOR COAL 1881.

FOR THE

Public Institutions of Ontario.

The Inspector of Prisons and Public Charities for Ontario will receive tenders addressed to him at the Parliament Buildings, Toronto, and endorse 1 "Ten-ders for Coal," up to noon of

WEDNESDAY, 18th MAY, 1881. For the delivery of the following quantities of coal in the sheds of the institutions named, on or before the 1st July, 1881, as tollows:

Asy um for the Insane, Tcronto. Hard coal, 900 tons large egg size, 225 tons stove size; soft coal, 350 tons.

Central Prison, Toronto. Soft coal, 650 tons; hard coal, 30 tons chestnut, 25 tons stove size.

Reformatory for Females. Toronto. Soft coal, 500 tons; hard coal, 100 tons, stove size.

Asylum for the Insane London. Soft coal, 1,350 tons for steam purposes, 150 tons for grates; hard coal, 180 tons large egg, and 80 tons chestnut.

Asylum for the Insane, Kingston. Soft coal. 1200 tons; hard coal, 100 tons, small egg.

Asylum for the 'nsane, Hamilton.

Soft coal, 1,100 tons for steam purposes and 100 tons for grates; hard coal, 85 tons stove size and 26 tons chestnut. Note ~ 200 tons of the soft steam coal is to be delivered at the pumping-house.

Institution for the Deaf and Dumb,

Soft coal, 450 tons; hard coal, 45 tons large egg, 15 tons stove size.

Institution for the Blind, Brantford.

Tenderers to name the mine or mines from which it is proposed to take the soft coal, and to designate the quality of the same, and if required, to produce satis-factory evidence that the coal delivered is true to name. All coal to be delivered by the 1st July in a manner satisfactory to the authorities of the respec-

due fulfilment of the contract, or each of the con-tracts as tenders will be received for the whole supply specified, or for the quantity required in each

Specifications and co[°] ditions of contracts may be had on making application to the Bursars of the respective i stitutions. The lowest or any tender not necessarily accepted.

J. W. LANGMUIR.

Inspector of Prisons and Public Charities. Toronto, May 2, 1881.

Canada Car & Manufacturing Company

(LIMITED)



Will be received by the undersigned up to noon of

WEDNESDAY, 4th MAY NEXT,

For the following property :-

lst. The premises on Strachan avenue, in the city of Toronto, lying south of the Central Prison grounds, and consisting of about five acres, with the buildings, houses, railway tracks, and weigh scales thereon.

2nd. Steam engine and boilers, line shafting, upset steam hammer, shears, press and punching machine in the South Shop.

3rd. Trip hammers, punch and shears, lathe, car-bracket, axle lathe, drills, charcoal mill, sand papering machine, wood lathe and broom winding machines in the North Shop.

4th. Patterns, car castings and cast-iron, dressed oak, office furniture, e c.

Further particulars and permits to view the marchinery may be had from THOS BAILEY, Secretary, 44 Church street.

The Tenders may be made for the whole en blos, or for any separate lot. The highest or any tender not necessarily accepted. Tenders to state in what manner payment will be made.

A. H. CAMPBELL.

VICTORIA CHAMBERS, Toronto, 22nd April, 1881.

The Farmers Loan & Savings Comp'Y[,]

DIVIDEND NO. 18.

Notice is hereby given that a Dividend of Four per cent on the paid-up Capital Stock of this Com-pany has this day been declared for the half year ending 30th instant, and that the same will be par-able at the Company's Office, 17 Toronto-street Toronto, on and after MONDAY, the 16th day of MAY next. The Transfer Books will be closed from the lat to the 15th May Toronuo, ... MAY next. The Transmer ... the 1st to the 15th May By order of the Board, GEO. 8. BETHUNE, Secretary and Treasurer.

TO INVESTORS! The Haggert Bros. Manufacturing ^{Co.} (LIMITED) Successors to Haggert Bros.,-Estab. 1849. \$250,000 PAID UP CAPITAL, 31 MARCH, 113,900 """" 25 APRIL, 120,500 JOHN HAGGERT, Esq., President. K. CHISHOLM, Esq., M.P.P., Vice-President. The profits of last year's business, after paying the Shareholders a Dividend of 12 Per Cent., to Base the Directors to carry the sum of \$5,500.00 year of Account, and a balance forward to next year \$874.87.

\$874.87. Parties desiring to invest, by addressing the Manager will receive, by return mail, copies of a Act of incorporation and By-Laws, with Finance and Business Report, as well as any other inter-mation desired.

R. COCHRANE, Manager.

Brampton, Ont., April, 1881.

Belleville

Soft coal, 400 tons; hard coal, 200 tons stove size, 25 tons chestnut.

The hard coal to be Pittston, Scranton, or Lehigh. it

manner satisfactory to the autontities of the respec-tive institutions. An accepted bank cheque for \$500 must accom-pany each tender as a guarantee of its bona fides, and two sufficient sureties will be required for the