

their affairs. They were never considered a strong firm.—W. E. Burgess, shoe dealer at Wallaceburg, who had been doing a nice little business for some years has recently come to grief and made an assignment.

SMOOTHING the surface of water in a gale by means of oil poured upon it has been successfully tried upon the ocean, and shipwreck averted by its means. The like was tried on Lake Superior last week by Capt. McArthur, of the steamer "Bessemmer," which had a very stormy passage down Lake Superior, and parted her rudder chains. The steamer "Blanchard" went to her aid and found her rolling heavily and seas sweeping entirely over her. Realizing that it would be impossible to splice the rudder chains while the steamer was lurching so badly, the captain had a barrel of oil brought on deck and its contents were allowed to trickle over the bows through a small tin can. The effect was almost instantaneous, the waves soon flattened out and as long as the oil was used the steamer rode easily.

SEVERAL changes among business people are noticed at Alton, Ont.; Mrs. Smith has sold her stock of groceries to D. McLean. A. Dick, general storekeeper, is selling off and R. Houston has bought the butchering business of Jos. Lemon.—The stock of L. Mooney & Co., tailors, at Cornwall, is to be sold by their trustee.—J. E. Arnold, Forest, has had to bear to see his stock disposed of in the same way.—At Glencoe, Geo. Collinson has bought the grocery stock of Geo. Parrott, and W. G. Burrows that of Wm. Rockett.—W. McMillan, of Ayr, has sold his stock of groceries to W. D. Stewart.—At Brantford, A. Fair has sold the grocery part of his business to James & Deming.—The stock of Dodd & Bro., London, is advertised for sale.—The Galt Co-operative Co., has sold out.—A. G. Ault, Seaforth, has done likewise.—Walter Grant, in this city, has sold his business, which is a grocery one, to McAuliffe & Co.

**INSTITUTE OF
CHARTERED ACCOUNTANTS
OF ONTARIO.**

The next PUBLIC MEETING will be held in the BOARD OF TRADE ROOMS, TORONTO, on Thursday next, the 25th, November, 1886, at 8 p.m.

A paper will be read by E. R. C. CLARKSON, Esq., F.C.A., entitled "Bookkeeping as Adapted for General and Country Storekeepers."

By order. EDGAR A. WILLS, Sec'y-Treas.

FEED.

Jebb Process Corn Feed,
Best and Cheapest Feed in the market for Cattle, Horses, Sheep, Hogs & Poultry.

EVERY DEALER

should have it in stock. Write for quotations and circulars to

STEELE BROS. & CO.
Seed and Produce Merchants,
TORONTO.

SPECIAL ATTENTION TO
Red and Alsike Clover Seed, Timothy Seed,
&c., &c.
Correspondence invited.

An arrangement which is sure of the hearty approval of the many officers of the institution to whose service he now returns, is that by which Mr. J. H. Plummer is made assistant general manager of the Canadian Bank of Commerce. Doubtless the Merchants' Bank of Canada, in which he occupied a like position, will be sorry to lose him. Leading citizens of Montreal, who know him best, regret in his departure that of a good citizen as well as a good banker. It was in 1867 that Mr. Plummer began his banking career with the Commerce. Since then he has filled successively the position of Manager at Barrie, Brantford, and Ottawa, and has been Inspector at the head office. He left the service of the bank to engage for a few years in the liquidation of the assets of a large lumbering concern at Bay City, Michigan, in which the bank was interested. Having completed this work, he accepted in 1881 the position with the Merchants' which he is just vacating. We learn that the growing importance of the business at the Toronto Branch of the Commerce now demands the exclusive attention of Mr. J. C. Kemp, who, in addition to its duties has for some time been performing those of assistant to the general manager in the head office.

News from the north shore of Lake Superior states that the Silver Mountain property known as the East End Mine has proved so satisfactory that Mr. Frank Tobin, of Liverpool, England, has bought the mine on behalf of an English company. The capital of the company is \$500,000, all paid up, and the purchase price is somewhat over \$150,000. The chairman of the company is Mr. J. A. Tobin, one of the leading directors of the Liverpool and London and Globe Insurance Company, and on the board is Sir Alexander Galt. Active operations will be begun at once. A portion of the machinery is purchased and large orders have been given for supplies. The work will be carried on under Capt. J. Tretheway, formerly of Silver Islet.

ANSWERS TO ENQUIRERS.

N. & F.; Charlottetown.—Have sent you a copy of by-laws and act of incorporation.

J. H. D.; Saint John.—Cannot print them all, but hope to insert some of the replies to examination questions possibly in the present issue.

TORONTO SYRUP CO.

Capital, - - - \$300,000.

DIRECTORS.

ALFRED GOODERHAM, Pres't. JOHN LEYS, Vice-Pres't
George Gooderham. T. G. Blackstock.
A. T. Fulton. W. H. Beatty.
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SPECIAL NOTICE to the TRADE.

Samples of Standard Syrups now ready

Our goods are made by the "JEBB PROCESS," for which we are the sole licensees for the Dominion. Guaranteed free from alkali, and non-fermentable.

For PURITY, FLAVOR,
BRILLIANCY and SWEETNESS,
OUR SYRUPS
are unequalled.

WHOLESALE ONLY.

OFFICE AND REFINERY,
Esplanade Street East TORONTO.

B. P. & Co.; Montreal.—We have yours of 15th, and comply with your request.

W. F. H.;—Will send your letter to a bookseller, who may write you in reply.

A. K. B.; Brantford.—If the Institute be willing, we shall be glad to devote some space to the matter.

TELLER;—(1) The Bank Statement for Oct. arrived just as we were going to press, too late for comment in this issue. (2) We always do include Provincial with Dominion loans under that heading.

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McMURRICH
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