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Orders promptly executed on the Stock Exchanges of Toronto, Montreal, New York and London.  
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HIGH-GRADE INVESTMENT SECURITIES  
ON COMMISSION

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Execute orders for securities on the Stock Exchanges of Toronto, Montreal, New York, Chicago, Philadelphia, Boston, and London, England.

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Transact a general financial business.

**WILTON C. EDDIS, F.C.A.  
CHARTERED ACCOUNTANT**

Office, 23 Toronto Street, TORONTO.

Office Telephone 294.

House Telephone 4628.

Special attention paid to Manufacturers' Accounts and Audits.

**JAMES C. MACKINTOSH****Banker and Broker.**

166 Hollis St., Halifax, N. S.

Dealer in Stocks, Bonds and Debentures. Municipal Corporation Securities a specialty.

Inquiries respecting Investments freely answered.

**Edwards & Hart-Smith**

GEO. EDWARDS, F.C.A. A. HART-SMITH.

**Chartered Accountants**

Office—Bank of Commerce Building,  
5 King West, Toronto

Telephone 1103

**Mercantile Summary.**

FROM the Vancouver "Province" of the 18th we learn that twenty loans, amounting to \$20,550, were granted at a meeting of the directors of the British Columbia Permanent Loan and Savings Company, held on the previous Tuesday. This is the largest amount of loans ever put through at one session of the board.

THE Montreal Coal and Towing Company held their regular half-yearly meeting recently, and declared a dividend at the rate of 10 per cent. per annum on preferred stock. Directors were re-elected as follows: Messrs John Torrance, S. O. Shorey, W. F. Torrance and G. Ernest Muir.

E. F. NEVILLE & Co., general storekeepers, at Mill Village, N.S., reported last month as asking an extension on liabilities of \$4,030, are now proposing to pay 50 cents on the dollar, secured. —James Ritchie, long a leading blacksmith at Amherst, N.S., and now advanced in years, has been obliged to assign.

COMPROMISE arrangements have been effected by recently reported insolvents in the province of Quebec as follows: Le Syndicate de Ste. Marie de la Beauce have arranged to pay 35 cents, cash; Wm. Bennet, of Calumet, has compromised liabilities of \$2,750 at 50 per cent., and the creditors of Cross Bros., St. Chrysostome, have agreed to accept 55 per cent. of their claims. F. W. Farley, grocer, etc., Stanfold, pays 40 cents in liabilities of \$3,300, and Arthur Gagne, of Ste. Rose de Degele has also obtained a compromise settlement.

JOHN COYNE has been well known in wholesale circles as a general merchant at Portage du Fort, Que., for the past thirty years, but the name does not call up very pleasant remembrances. He is first reported to have failed in partnership with a brother, about twenty years ago. In 1887 his record shows him compromising at 50 cents on the dollar; five years later a similar settlement was obtained, and in 1896 his creditors were again very accommodating and accepted 40 per cent. of their claims. At the moment he is reported as again embarrassed, and proposing another 40 cent arrangement.

THE firm of F. Irvine & Co., dry goods dealers at Nelson, B.C., have compromised liabilities of \$44,553 at a discount of 30 per cent., or \$13,365 off. In order to pay the amount of \$31,188, they have the following resources: \$46,000 in stock, and \$11,500 open book accounts, also \$2,000 in real estate—nearly two dollars for one! Evidently they have been overloaded with stock during the severe depression of the past year. They have done business eight years, and at one time commanded a good trade. — Mrs. Josephine Chouinard opened a dry goods store in Winnipeg in July, 1899, with a small capital, and as she did not increase her wealth, she is now obliged to assign.

**THE TORONTO GENERAL  
TRUSTS CORPORATION****Office and Safe****Deposit Vaults.**

59 YONGE STREET, TORONTO.

Capital, \$1,000,000  
Reserve Fund \$250,000

President:  
JOHN HOSKIN, K.C., LL.D.

Vice-Presidents:  
HON. S. C. WOOD. W. H. BEATTY, Esq.  
J. W. LANGMUIR, Managing Director.  
A. D. LANGMUIR, Assistant Manager.  
JAMES DAVEY, Secretary.

Authorized to act as Executor, Administrator, Trustee, Receiver, Committee of Lunatic, Guardian, Liquidator, Assignee, etc.

Deposit Safes to Rent. All sizes and at reasonable prices. Parcels received for safe custody.

Bonds and other valuables Guaranteed and Insured Against Loss.

Solicitors bringing Estates, Administrations, etc., to the Corporation are continued in the professional care of the same.

For further information see the Corporation's Manual.

**AGRICULTURAL SAVINGS & LOAN  
COMPANY**

LONDON, - - - - - ONTARIO

Paid-up Capital \$630,200  
Reserve Fund 207,000  
Assets 2,344,200

**Directors:**

W. J. Reid, Pres. Thomas McCormick, Vice-Pres.  
T. Beattie. T. H. Smallman. M. Masuret.

Money advanced on improved farms and productive city and town properties, on favorable terms.

Mortgages purchased.  
Deposits received. Debentures issued in Currency or Sterling.

C. P. BUTLER, Manager.

**THE DOMINION  
SAVINGS & INVESTMENT SOCIETY**

MASONIC TEMPLE BUILDING,

LONDON, - - - - - CANADA

Capital Subscribed \$1,000,000 00  
Total Assets, 1st Dec., 1900.. 2,272,980 88

T. H. PURDOM, Esq., K.C., President.  
NATHANIEL MILLS, Manager.

**Trustee Under  
Mortgages.**

This Company acts as trustee under mortgages and trust deeds. In case of an issue of bonds secured by trust deeds, a trustee must be named to represent the interests of the bondholders and protect them in case of default. Where an issue of Bonds is concerned we invite personal communication or correspondence.

**THE****Trusts & Guarantee Co.**

LIMITED

Capital Subscribed, - - - - - \$2,000,000  
Capital Paid-up, - - - - - 500,000

OFFICE AND SAFE DEPOSIT VAULTS:

14 King Street West, - Toronto

HON. J. R. STRATTON, President.  
T. P. COFFEE, - - - - - Manager.