

Debentures.

Municipal, Government and Railway Bonds bought and sold.
Can always supply bonds suitable for deposit with Dominion Government

STOCKS.

New York, Montreal, and Toronto Stock purchased or Cash or on margin and carried at the lowest rates of interest.

H. O'HARA, & CO.

Members Toronto Stock Exchange,
TELEPHONE 915 24 Toronto Street

THOMSON, HENDERSON & BELL,

BARRISTERS, SOLICITORS, &c.

D. E. THOMSON, Q.C.
DAVID HENDERSON,
GEORGE BELL,
JOHN B. HOLDEN,

Offices
Board of Trade Buildings
TORONTO.

G. G. S. LINDSEY

**BARRISTER, SOLICITOR
and NOTARY**

PACIFIC BUILDINGS,
23 Scott Street, TORONTO

GIBBONS, MULKERN & HARPER,

Barristers, Solicitors, &c.

Office—Corner Richmond and Carling Streets,
LONDON, ONT.

Geo. C. GIBBONS, Q.C. P. MULKERN.
FRED. F. HARPER.

FRANCIS H. CHRYSLER, Q.C.,

**SOLICITOR AND
PARLIAMENTARY AGENT**

Ottawa, - - Canada.

Will attend to Private Bill Legislation and Letters Patent for Incorporation of Companies, also to cases respecting Patents, Trade Marks and Industrial Designs.

MARTIN & LANGLEY

Barristers, Solicitors, &c.

59 Government St., VICTORIA, B. C.

ARCHER MARTIN | W. H. LANGLEY
Cable Address: "MARLANG."

Counsell, Glassco & Co.

BANKERS & BROKERS

Stocks, Bonds, Insurance, Real Estate.

W. H. Glassco.
C. M. Counsell.
F. S. Glassco.

HAMILTON, Canada.

Macdonald, Tupper, Phippen & Tupper

Barristers, Solicitors, &c.

WINNIPEG, MAN.

Hugh J. Macdonald, Q.C. J. Stewart Tupper, Q.C.
Frank H. Phippen. William J. Tupper.

Solicitors for: The Bank of Montreal, The Bank of British North America, The Merchants Bank of Canada, The Canadian Pacific Railway Co., The Hudson's Bay Company.

Important

To Commercial Men.

Commodious Sample Rooms can be rented by the day, week or year in the **Toronto Arcade**, (Yonge Street, opposite Temperance). Comfortably fitted. Rent low.

Apply **Ontario Industrial Loan and Investment Co., Limited**
E. T. LIGHTBOURN, Manager.
13-15 Arcade.

DECISIONS IN COMMERCIAL LAW.

MEARNS V. ANCIENT ORDER OF UNITED WORKMEN.—As to the interpretation of the words "legal heirs." A widower, having two children, insured in a benevolent society and took out his certificate payable to "his legal heirs" and subsequently married a second time. He died without having altered the certificate leaving his wife surviving with the two children of the first marriage. It was held that the children took the whole fund payable under the certificate to the exclusion of the wife.

ALEXANDER V. IRONDALE, BANCROFT AND OTTAWA RAILWAY COMPANY.—In an action brought by an incorporated company to recover a money demand it was claimed in defence that the indebtedness, if any, was that of the president in his private capacity. Upon an application for a better affidavit, on production of documents, it had been determined that the company had no documents to be produced. Rose, J., held, that upon the examination for discovery of the president, he could not be compelled to produce documents or books which had been determined *not* to be in possession of the company nor his own books and documents. But this decision was reversed by the Divisional Court on the ground that the affidavits showed that the accounts of the defendant company were kept in the books of the president. A subpoena served upon the president had been set aside; the Court held that this should be done only in exceptional cases and the question of production should be raised in ordinary cases before the examiner.

DOMICILE.

The Supreme Court of New York State has recently rendered an important decision as to foreign corporations doing business in the State. It was held that a foreign company, which through brokers carrying on business in the State of New York obtains orders for goods which are sent to it for approval, and when approved are filled by the transmission of the goods direct from its factory not situated in New York State, is not doing business in the State within the meaning of the law for the taxation of foreign corporations that do business there.

MONTREAL harbor will shortly see very large vessels plying into it. There are being additions made to the list. According to the *Liverpool Journal of Commerce*, a contract has been let for another Allan liner, dimensions not given, but presumed the same as those of the "Castalian" and "Tunisian," the latter of which is 500 feet long, 60 feet beam, and between 9,000 and 10,000 tons burthen. The Dominion line is building the "Yorkshire" and the "Dominion," the Donaldson line a 7,000 ton steamer for the Canadian service.

HAVING started on insufficient capital, nearly all the funds being used up in fitting the factory, the Walkerton Chair Manufacturing Company is in difficulty, wages and other running expenses having accumulated. A week ago to day, therefore, the company assigned to S. W. Vogan, and a meeting of creditors was appointed for the 22nd instant. The liabilities are \$15,049, of which \$2,128 is due on local notes. There is a bank claim of \$5,000; wages unpaid amount to \$820; the manager's salary is \$478 in arrear. The town of Walkerton holds a mortgage for \$6,000 on the premises.

John Mackay

**Public Accountant, Auditor, Receiver
and Trustee**

Bank of Commerce Bldg., Toronto
Cable Address: CAPITAL. Tel. No. 2732

Jas. Tasker

ACCOUNTANT and TRUSTEE.

180 St. James St.,

MONTREAL, Que.

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

THE ST. LAWRENCE HALL.

Montreal, is the best known hotel in Canada. Some of the most celebrated people in the world count amongst its patrons. Its excellent CUISINE, central location and general comfort are reasons for its popularity.

Rates, from \$2.50
to \$5.00 per day

HENRY HOGAN
Proprietor.

PAPER

FOR PRINTING ON
FOR WRITING ON
FOR BOOKS
FOR CATALOGUES
FOR LEDGERS

Stipulate for our Paper when giving
an order to the printer.

ALL WHOLESALE
KEEP IT

Toronto Paper Mfg. Co.

MILLS AT CORNWALL

Wm. Barber & Bros.

PAPERMAKERS

GEORGETOWN, - - - ONTARIO,

MANUFACTURERS OF

Book Papers, Weekly News, and
Colored Specialties

JOHN BARBER