EPIDEMIC OF FIRES MARKED WEEK END

Cafe Parisien Suffered $50,000 Damage in Blaze Early This Morning

FRANCAIS ALSO SUFFERED

Tenements on Drolet Street and Downtown Flats Badly Damaged—Outbreak in Rennie's Seed-house on McGill Street.

While there has of late been an apparent decrease in the number of big fires the week end in Montreal was marked by a number of dangerous outbreaks, the most serious being a blaze which caused about $50,000 worth of damage to the Cafe Parisien, on St. Catherine steret east, this morning. It was discovered at 4.45 and before it could be extinguished largely wrecked the interior of the building.

The fire was noticed by a passer-by, who rang in an alarm which brought Chief Lussier with men and apparatus from the Central Station. When they arrived smoke was issuing from the cellar windows and much to their surprise a fire was also discovered in the fourth or top storey, which had been communicated through the walls which were, for the most part, constructed of wood. The kests all escaped.

The restaurant, which is not in the Cafe Parisien building proper, but which stretches lengthwise across the Theatre Francais and parallel with St. Catherine street, suffered comparatively little injury from fire, although the loss through water will be considerable. The water consequently ran through the floor and did considerable damage to the lobby of the theatre.

Fire in Tenements.

A whole row of upper Drolet street tenements were threatened by a fire which denuded a block of six tenements of sheds and rear galleries, and kept the northern division of the fire brigade, under District Chiefs Hooper and Dagenais busy for an hour and a half. The blaze started at 5 o'clock yesterday evening, breaking out in a shed in the rear of 3036 Drolet street, during the absence of the tenants. The flames had made dangerous headway when discovered, and before the firemen gained control the sheds and rear balconies were swept from the block as far as 3046. Rear windows were broken and the apartments were filled with smoke. The damage was about $2,000.

Three flats on St. Elizabeth street near Craig street were badly damaged shortly after nine o'clock last night. The fire broke out in the upper tenement, between the floors of the third and fourth storeys in the absence of the occupants. District Chief Lussier and the firemen of the central division responded to the alarm. Three streams were required to extinguish the flames, which had worked their way between the ceiling and floor, and up the walls. The firemen had a hard two-hour fight.

Those who sustained damage were: No. 5, Alphonse Belair; No. 5a, N. Shadeed; and No. 5b, Custave Bouglie..

Two Lachine families were driven from their homes last night by a fire originating from a overheated stove in the flat of Mrs. Hill, on the top floor of the house, at 45 St. Antoine street, Lachine. The flames spread rapidly to the flat occupied by Andre Dorion. Both flats were considerably damaged before the firemen extinguished the outbreak.

ONTARIO BEGINS FIGHT AGAINST INSURANCE COS.

Test Case Heard Against Canada Life in Action For $25,059 Taxes—Considerable Revenue Hangs on Decision.

Toronto, March 8.—The fight between the Ontario Government and the insurance companies over the taxes which the companies refuse to pay, started in the non-jury assize court before Mr. Justice Middleton yesterday. The action, which is really a test case, is against the Canada Life Insurance Company, with the Provincial Treasurer named as the plaintiff. The amount claim is $25,059 taxes under the Corporations Tax Act. Argument was concluded and judgment reserved. The decision is most important as on it hangs a considerable revenue for the province, or nothing.

The defendants claim that the Government has not the power to collect the taxes, declaring the insurance company is incorporated by statute of the Dominion of Canada. The great bulk of the evidence was documentary, and much of the time was taken by the lawyers in argument. Only two witnesses were called.

Mr. W. M. Douglas, an officer in the Provincial Treasurer's Department, said that the return made by the company showed premiums amounting to $1,562,770.11, on which the tax would be $29,059.25. The tax had not been paid. Some forty companies made returns, said the witness.

In his argument, Mr. W. S. Brewster, K.C., for plaintiff, pointed out that the act was not a new one, having been in force since 1899, the only difference now being that whereas the tax in 1899 was one per cent., it was now one and three-quarters per cent. The companies had been paying since 1899. "This is not a tax on premium. It is a tax on the companies," said Mr. Brewster. The act says every insurance company, and the only difference between the tax on banks and this tax is that the former was a lump sum, while the insurance tax was based on the gross receipts. "I think," he said, "that is the only fair way to impose a tax in this case, because if it were imposed on capital it might be found that a company with $250,000 capital was doing far more business than a company with a capital of one million dollars."

Mr. Aglin argued that the Legislature had no right to tax a company on its gross receipts. He said that trust companies, railway companies and other corporations were taxed on capital.

Justice Middleton asked how could the Legislature fairly impose a direct tax upon insurance companies. Mr. Aglin replied that it would have to find what taxes were legal and what would be a fair method. The natural effect of the tax, said he, is an increase in the price of insurance.

FRED W. G. JOHNSON
INSURANCE AND REAL ESTATE
811 Board of Trade Building
Telephones: - - - - Main 7682; Up. 1329
Your Patronage Solicited.

REAL ESTATE

J. A. Charbonneau sold to L. J. B. Senez lots 3401-760 and 761 parish of Montreal, with buildings at Verdun, for $15,200.

Joseph J. Parent sold to J. J. Joubert Ltd., lots 10-109-110, 11-112-113 St. Jean Baptiste Ward, with buildings 935 to 953 St. Andre street, for $28,000.

Moses Levitt and Marco Maron sold to Penkus Bretman lot 70 St. Jean Baptiste Ward, with buildings 988 to 990a City Hall Ave.; measuring 30 by 75 feet, for $17,600.

Louis Bouvier sold to Raphael Olivier lot 1292-29, and the northwest part of lot 1292-30 St. Mary ward, with buildings 610 to 620 Chausse street, having an area of 2906 feet, for $7,750.

Henry Gaffney sold to Taylor Forbes Company, Ltd. lots 156, 166, 156-165, 156-156, 156-157, parish of Montreal, with buildings on West Hill avenue, Notre Dame de Grace Ward, for $24,105.

The Montreal Hippodrome, Ltd., sold to Wilfrid Tardif and Alberic Lemay lots 3-106 to 108 Hochelaga Ward, Maisonneuve, for $10,770, and Jos. Legault sold to I. Tremblay, the same emplacement for the above amount.

A real estate transfer representing one of the largest land deals registered this year, was put through on Saturday, when James F. Strachan and others, sold to James Strachan Limited lots 318, 320, 321, 322, 328 and 327, 327a, 12, 13, 331, 327-16, 329 St. Louis Ward, with buildings on City Hall avenue, measuring 35 by 117; 40 by 130; 109 by 108; 41 by 44; 40 by 73 feet for $200,000. The transfers registered on Saturday totalled 31.

FEBRUARY FIRE LOSSES.

New York, March 8.—February fire losses in the United States and Canada are placed at $13,081,250, a decrease of $8,000,000 from the same month of 1914 and $6,979,350 less than in January 1915. Losses for the first two months of 1915 were $33,141,350, a decrease of 25 p.c. as compared with the $44,948,900 in the same period of 1914.

REAL ESTATE AND TRUST COMPANIES

Quotations for to-day on the Montreal Real Estate Exchange, Inc., were as follows:—

	Bid	Asked
Aberdeen Estates	—	125
Beudin Ltd.	—	197
Bellevue Land Co.	70	75½
Bleury Inv. Co.	97	104
Caledonian Realty (com.)	—	15
Canadian Consolidated Land, Limited	3	5
Cartier Realty	—	78
Central Park, Lachine	100	107
City Central Real Estate (com.)	—	8
City Estates, Limited	—	120
Corporation Estates	—	55
Cote St. Luc & R. Inv.	50	62
C. C. Cottrell, 7% (pfd.)	—	17
Credit National	—	119
Crystal Spring Land Co.	—	58
Daoust Realty Co., Limited	45	50
Denis Land Co., Limited	75	90
Dorval Land Co.	15	20½
Drummond Realties, Limited	—	100
Eastmount Land Co.	90	97
Fort Realty Co., Limited	—	24½
Greater Montreal Land Inv. (com.)	174	189
Greater Montreal Land Inv. (pfd.)	100	118
Highland Factory Sites, Limited	25	38½
Improved Realties Limited (pfd.)	50	60
Improved Realties Limited (com.)	—	15
K. & R. Realty Co.	78½	100
Kenmore Realty Co.	—	70
La Compagnie D'Immeubles Union, Ltd.	55	67
La Compagnie Immobiliere du Can., Ltd	40	73
La Compagnie Immobiliere Ouest de N. D. de Grace	91	94
La Compagnie Industreille D'Immeubles, Ltd.	—	90
La Compagnie Montreal Est., Ltd.	90	92
La Compagnie Nationale de L'Est	80	98
Lachine Land Co.	—	125
Landholders Co., Limited	—	97
Land of Montreal	—	100
La Salle Realty	—	97
La Societe Blvd. Pie IX	—	64½
Lauzon Dry Dock Land, Limited	—	80½
Longueuil Realty Co.	—	100
L'Union de l'Est	—	101
Model City Annex	—	40
Montmartre Realty Co.	—	10
Montreal Deb. Corporation (pfd.)	—	44
Montreal Deb. Corporation (com.)	—	34
Montreal Western Land	—	89½
Montreal Extension Land Co., Limited	—	92
Montreal Factory Lands	55	66
Montreal Lachine Land	95	101
Montreal Land & Imp. Co., Limited	—	94
Montreal South Land Co., Ltd. (pfd.)	40	58½
Montreal South Land Co., Ltd. (com.)	10	18½
Montreal Welland Land, Ltd. (pfd.)	—	78
Montreal Welland Land, Ltd. (com.)	10	15
Montreal Welland Land Co.	—	75
Montreal Westering Land, Limited	—	85
Mountain Sights, Limited	—	84
Mutual Bond & Realties Corporation	76	95
Nesbitt Height	50	84
North Montrael Centre, Limited	125	130
North Montreal Land, Limited	150	155
Notre Dame de Grace Realty	—	100
Orchard Land, Limited	100	124
Ottawa South Property Co., Limited	—	148½
Pointe Claire Land	100	124
Quebec Land Co.	175½	178
Rivera Estates	—	70
Rivermere Land Co.	—	65
Riverview Land Co.	100	113½
Rockfield Land Co.	27	30
Rosehill Park Realties Co., Limited	—	16
St. Andrews Land Co.	7½	9
St. Catherine Road Co.	—	50
Security Land Reg.	75	79½
St. Denis Realty Co.	—	90
St. Lawrence Blvd. Land of Canada	—	115
St. Lawrence Heights, Limited	—	55
St. Lawrence Inv. & Trust Co.	—	75
St. Regis Park	95	102½
South Shore Realty Co.	45	47
St. Paul Land Co.	650	680
Summit Realties Co.	50	55
Transportation Bldg. (pfd.)	—	62
Union Land Co.	80	86½
Viewbank Realties, Limited	—	130
Wentworth Realty	140	147
Westbourne Realty Co.	—	75
West End Land Co., Limited	—	80
Windsor Arcade Ltd., 7% with 100% bonus	—	79
Bonds and Debentures.		
Alex. Bldg., 7% sec. mtg. bonds, with 50% bonus com. Bonds	—	75
Arena Gardens, Toronto, 6% Ponds	—	79½
Caledonian Realties Co., Ltd., 6%	75	83
Cith Central Real Estate Bond	—	50
City R. & Inv. Co., Bond	—	75½
Marcil Trust Gold Bond	95	101
Montreal Deb. Corp. 6% Deb.	—	39½
Transportation Bldg. 7%	—	70
Trust Companies.		
Crown	110	112½
Eastern	—	160
Marcil Trust Co.	250	299½
Montreal	181	200
National	—	221
Prudential (com.)	490	505
Prudential 7% pfd., 50% paid up (pfd.)	95	116
Eastern Securities	—	80

MR. J. J. CARRICK,
the well-known member of Parliament and Real Estate man, who is now on active service abroad.

COST OF COMPENSATION WAS $25,000,000 IN ONE YEAR

Actual Amount Paid in Seven Great Groups of Industries $16,808,250—Were 7,500,000 Employes Under Provisions of Act.

It is estimated that in 1913 a charge of approximately £5,000,000 ($25,000,000), was borne by the seven great groups of industries in the United Kingdom—mines, quarries, railways, factories, harbours and docks, constructional works and shipping—under the Workmen's Compensation Act. The actual amount paid as compensation was £3,361,650 ($16,808,250), against £3,174,101 ($15,870,505) in 1912, costs of management, commission and legal and medical expenses accounting for the balance.

Returns relating to the seven groups of industries furnished to the Home Office show that the number of employers included was 138,685, and that the aggregate number of persons employed coming within the provisions of the Act was more than 7,500,000, of whom 5,250,000 came under the heading "factories." In these industries compensation was paid in 3,748 cases of death, and in 476,920 cases of disablement. The average payment in the former was £159, and in the latter £5 16s.

As will be seen from the subjoined table, the annual charge averaged 8s 11d per person employed, ranging from 5s in the case of factories to 24c 3d in the case of mines:—

	Numbers employed.	Total compensation. £	Charge per employe. s.	d.
Shipping	258,272	195,654	15	2
Factories	5,342,625	1,338,379	5	0
Docks	140,820	169,207	24	0
Mines	1,114,210	1,351,259	24	3
Quarries	87,541	44,529	10	2
Constructional work	97,954	64,902	13	3
Railways	467,031	197,721	8	5
Totals	7,509,353	3,361,650	8	11

It is noteworthy that in the coal mining industry the charge arising under the Act worked out at above 1.09d only per ton of coal raised.

In respect of the 25 industrial diseases which come under the Act, compensation was paid in 27 cases of death and in 8,233 cases of disablement. The bulk of these (90.8 per cent.) occurred in the mining industry. Of the remainder 569, or 6.9 per cent., were cases of lead-poisoning.

Only a very small proportion of the claims under the Act became the subject of litigation. The total number of cases taken into court was 10,208. Many of these, however, were applications for dealing with allowances that had already been granted, and many were settled out of court, or otherwise disposed of, so that the actual number of original claims finally settled within the cognisance of the courts was only 5,701.

Of the 5,701 claims settled judicially the decision was in favor of the workman in 4,392, or 77 per cent.

BROOKLYN'S FIRE PREMIUMS.

The fire insurance premiums collected in Brooklyn during the last half of 1914 aggregated $2,393,059. These figures represent the premium on risks located in the territory covered by the Fire Insurance Salvage Corps of Brooklyn and compare with $2,053,753 reported for the last half of 1913. The Brooklyn premiums for the entire year 1914 were $4,871,416.56, as compared with $4,689,662.38. The Brooklyn premium receipts of the individual companies during the last six months of 1914 are given in detail below. The Home of New York stands first, with total premiums of $110,983; the Liverpol & London & Globe second, with $100,945; the Fidelity-Phoenix third, with premiums of $81,968; the Royal fourth, with $77,236, and the German-American fifth, with $76,539.

EMPLOYERS LIABILITY.

The twenty-ninth annual statement of the United States branch of the Employers' Liability Assurance Corporation, Limited, of London, shows total assets in that country of $8,344,957, of which $6,853,643 is in the hands of trustees or deposited with insurance departments. The American branch of the company enjoys an exceptionally strong financial position. Its reserve for unearned premiums is $3,078,463 and for losses and claims $2,158,475. After making further provisions for outstanding obligations, including $358,685 for commissions, $150,000 for expenses and $300,000 for catastrophe, the surplus to American policyholders amounts to $2,299,333.

MR. C. L. DAVIDSON DEAD.

Mr. Charles Lincoln Davidson, after an illness of two months, passed away last night at his residence, 629 Belmont Avenue, Westmount.

For twenty-two years prior to his death, Mr. Davidson was general sales manager for the Rolland Paper Company.

Deceased was fifty years of age, and is mourned by a widow and three daughters.

He was a member of the Westmount Lodge, A. F. and A. M., and of the Sons of England, as also of the Engineers Club and the Westmount Bowling Club.

BIG DECREASE IN FIRE LOSS.

The Monetary Times' estimate of Canada's fire loss during February amounted to $969,556, compared with January loss of $1,249,886 and $2,920,749 for the corresponding period of last year.

PERSONALS

Mr. H. Rolland, of St. Jerome, is at the Place Viger.

Dr. J. L. Graham is in town from Ottawa.

Mr. L. Amyot, of Quebec, is at the Queen's.

Mr. A. K. Maclean, M.P., is at the Windsor.

The Hon. H. Mercier is at the Place Viger.

The Hon. L. A. Taschereau is at the Place Viger Hotel.

Mr. P. Cousineau, M.L.A., has returned from Quebec.

Lord R. Veville, A.D.C. to the Governor General, is at the Ritz-Carlton.

Mr. C. Riordan, of St. Catharines, is staying at the Ritz-Carlton.

Mr. J. P. McNaughton, of the Dominion Steel Corporation, Sydney, is in town.

Mr. J. P. Crepeau, K.C., of Arthabaska, is at the Queen's.

The visiting governors this week to the Protestant House of Industry and Refuge and to the Homes at Longue Pointe are Mr. James Law and Dr. J. W. Hickson.

The visiting governors to the Western Hospital for the ensuing week are Messrs. Jas. Sutherland, Paul Sise, Jr., J. H. Sherrard, Dr. W. Grant Stewart and Mrs. W. Grant Stewart.

NORTHWESTERN'S OLDEST POLICY BECOMES A CLAIM.

The old-time agents of the Northwestern says "Field Notes," will be sorry to learn of the death of L. J. Norton, of Chicago holder of policy No. 31, the history of which has been a part of their field equipment for so many years. Mr. Norton was born November 13, 1829, and died January 29, 1915, at the age of 85. His policy, No. 31, was taken November 25, 1858, and for years has been the oldest contract on the books. It was for $1,000 on the ordinary life plan, issued at age 29, premium $22.35. All dividends expect that of 1864 were issued to buy full-paid participating additions. The record to the date of Mr. Norton's death is as follows:

Face of policy	$1,000.00
Dividend additions	1,779.55
Post-mortem dividend	35.79
Total death claim	$2,815.34
oTtal premiums K	1,240.64

In spite of the long series of premium payments the policy returns $26.93 for each $100 of premiums paid.

PAN-PACIFIC EXPOSITION.

The western trains of the C.P.R. and those going via Chicago are all carrying passengers destined to San Francisco. Among the passengers travelling to Vancouver direct are many from New England and New York. Every train on the C.P.R. and Michigan Central is carrying passengers going via Chicago who are returning by the C.P.R route later in the season. The accommodation on the route selected from Chicago is being secured by the company so that passengers are saved from any inconvenience on the way.

FIRE LOSS OF $196,807,914 PAID IN U.S. DURING 1914

The aggregate fire loss paid by insurance companies operating in the United States was $196,807,914 last year. This was $23,010,713 in excess of the previous year's loss. The companies paid $13,873,483 in dividends, an increase of $359,507 over 1913, in spite of the enormous losses.

It takes the wheat crop of the United States to pay for the fire waste, as the net gain to the nation barely offsets the average annual fire loss. By wasting through fire $500 a minute, $30,000 an hour every hour of the day and night throughout the year, the nation thus cancels the net gain its wealth produced as described. That waste amounts to $2.50 for every man, woman and child in the country and 64 per cent. if it can be prevented by known means.

The money value of the wheat at .84 cents a bushel is $781,200,000. Against this may be charged the rental value of 54,000,000 acres of land at, say, $5 an acre, or $270,000,000; more than $50,000,000 invested in seed; more than $200,000,000 spent for labor and $25,000,000 for threshing, a total of $545,00,000. This leaves $236,200,000. The annual fire loss in material consumed is about $250,000,000.

ATTENDANCE AT PANAMA FAIR.

San Francisco, March 8.—The total attendance at the Panama-Pacific Exposition for the first two weeks ending Saturday night was officially announced as 1,035,326, an approximate average of 74,000 a day.

The largest single day for the second week was last Sunday with 87,000.

The first week's attendance was 620,000; the second 410,000.

DOMINION ABATTOIR CO., LTD.

London, Ont., March 8.—E. Rechnitzer, one of the best known packing men in Canada, is dead of tumor of the brain.

He was founder and managing director of the Dominion Abattoir Company, Limited, this city.

Notices of Births, Marriages and Deaths, 25c each insertion.

DEATHS.

AMBROSE—At Quebec, on Friday, March 5th, 1915, J. R. Ambrose, formerly manager Bank of British North America, in the 59th year of his age.

DARLING—At his residence, 73 St. Luke street, Montreal, suddenly, on March 5th, Arthur J. Darling, aged 52 years. Funeral private.

DAVIE—On March 4th, at Bronxville, N.Y., of pneumonia, John Lovitt Davie, second son of the late George Taylor Davie, shipbuilder, of Levis. Funeral will leave the residence of his mother, Levis, at 1.10 p.m., Monday, 8th instant, for the 1.30 p.m. ferry, thence to St. Andrew's Church, Quebec, and from the Church to Mount Hermon Cemetery.

DAVISON—At his residence, 629 Belmont Avenue, Westmount, on Sunday, March 7th, Charles Lincoln Davison, aged 50 years. Funeral (private) at 2.30 p.m., Tuesday, March 9th.

HERRING—At Toronto, on the 5th of March, Annie Gunn, widow of the late William Herring, of Ravenswood, Quebec.

LUNAN—Phyllis Victoria, youngest daughter of Mr. and Mrs. Jas. E. Lunan, 2317 Mance street, died March 6th, at 2.30 a.m. at the age of 8 years and 5 months. Funeral privately held Saturday at four o'clock. Sorel, Que., papers please copy.

SEXTON—At 4100 St. Catherine steret, March 6th, 1915, Nora, youngest and dearly beloved daughter of Mr. and Mrs. J. Ponsonby Sexton.

McDOUGALL—At his residence, 85 Osborne street, on March 6th, George McDougall, in his 71st year. Funeral on Monday, March 8th, from his late residence, at 2.30 p.m. Kindly omit flowers.

CLASSIFIED ADVERTISEMENTS

2c. Per Word for the First Insertion — **1c. Per Word for Each Subsequent Insertion**

AGENTS WANTED.

AGENTS—$50 WEEKLY SELLING AUTOMATIC swivel base eggbeater; entirely new; sample and terms, 25c; money refunded if unsatisfactory. Collette Mfg. Company, Collingwood, Ont.

WANTED—A FEW GOOD AGENTS TO SELL Canadian Pacific Railway farm lands. Apply to Joseph H. Smith, Rooms 506-7-8 C. P. R. Building, Toronto, Ont.

WANTED—AUTOMOBILE OWNERS TO ENQUIRE about our insurance policy for autos. Best in Canada. Phone M. 3487 or write London & Lancashire Guarantee and Accident Insurance Co., 164 St. James St., Montreal.

APARTMENTS TO LET.

"THE RIGI," 271 Prince Arthur street west. There are a few vacancies in this desirable apartment house. Fireproof, all modern conveniences, balconies. Apply Janitor; phone Up. 521, or R. P. Adams, Main 7650.

ROOMS TO LET.

OVERDALE AVENUE, No. 6. To let, bright large room, with hot and cold water, gas, and all home comforts, use of phone and piano; very reasonable, central to both stations, suitable for two gentlemen or married couple.

590 SHERBROOKE WEST. Ritz-Carlton Block. Single and double rooms, suites. First-class board; evening dinner.

ASSIGNEES & ACCOUNTANTS.

EDWARDS, MORGAN & CO., Chartered Accountants, Toronto, Montreal, Winnipeg, Calgary and Vancouver.

E. R. C. CLARKSON & SONS, Trustees, receivers, liquidators; established 1864. Clarkson, Gordon & Dilworth, chartered accountants, Toronto.

BUSINESS CHANCES WANTED.

ADVERTISER, WHO IS A THOROUGHLY PRACTICAL man, would like to meet party or parties with some money to invest in a small woollen mill. Address Box 441, Journal of Commerce.

EGERTON R. CASE, Registered Patent Solicitor, Temple Bldg., Corner Bay and Richmond Sts., Toronto. Offices: Ottawa, Washington. Booklet on request.

BUSINESS OPPORTUNITIES.

FOR SALE—COMPLETE SAW MILL—Consisting of log haul up, circular mill, Wickes gang, complete filing room equipment, trimmers, edgers, slash tables, live rolls, etc., just as erected, and running only few months from new; great bargain. The A. R. Williams Machinery Company, Limited, Toronto, Ont.

FOR SALE.

USE YOUR SPARE TIME TO BUILD UP A MAIL order business of your own; we help you start for a share in profits; 27 opportunities; particulars free. Mutual Opportunities Exchange, Buffalo, N.Y.

SEED CORN—CANADIAN GROWN SEED CORN for sale. G. T. Crow, Prairie Siding, Ont.

SOLDIERS' SWAGGER STICKS AND CAVALRY and artillery whips; large stocks and all made-in-Canada goods retail. The Alligator, St. Catherine St. West.

CORRUGATED GALVANIZED IRON SOLD DIRECT to consumers by the manufacturers; write for catalogue and prices. W. E. Dillon Co., Limited, 183 George street, Toronto.

SHORTS AND FEED SACKS—In good order; also two-bushel jute bags. John H. Rowell, flour and grain merchants, Montreal.

FIRE ESCAPES—Factories, Hotels, etc. The Geo. B. Meadows Wire, Iron & Brass Company, Limited, Toronto.

LIVE STOCK.

FREE—WE WILL GIVE FREE TO ANY PERSON interested in stock or poultry one of our 80-page illustrated books on how to feed, how to build henhouses; tells the common diseases of poultry and stock with remedies for same; tells how to cure roup in four days; tells all about our royal purple stock and poultry foods and remedies. Write W. A. Jenkins Mfg. Co., London, Canada.

PERSONAL.

THE REV. M. O. SMITH, M.A., Instructor in the Languages and Mathematics. After April at No. 544 Sherbrooke St. West. Or apply at Miss Poole's 45 McGill College Ave., Tel. Uptown 210.

SITUATIONS WANTED.

SITUATION WANTED AS MILLER—Any wheat, and system, any capacity. Box 127 Journal of Commerce.

SITUATION WANTED AS CHIEF by railroad detective; age 50; expert claims adjuster; 10 years' experience; give me a trial; my railroad experience is a very valuable asset. Box 53 Journal of Commerce.

WANTED—POSITION AS TINSMITH and plumber or assistant salesman and plumber; good reference. Box 71 Journal of Commerce.

YOUNG MAN REQUIRES SITUATION—Bookkeeper stenographer, references. Box 44, Journal of Commerce.

SNOWSHOES, HOCKEY OUTFITS.

SNOWSHOES, TOBOGGANS, SKIS, SKI-BOOTS, skates, boots, woollen outfits, for sale or hire; hockey outfits ready made, $2.50 suit; also for hire. Secretaries. Phone Up. 1249-5153. Smyth's, 370 Dorchester West.

TYPEWRITER REPAIRS.

AGENTS FOR AMERICAN OLIVER TYPEWRITERS. Expert repairs on all makes. American Machinists, Limited, 324 Craig West. Main 1615.

TUNGSTEN LAMPS.

EVERYTHING ELECTRICAL FOR LIGHTING, heating and wiring. Phone for quick service. Star Electrical Co., 803 St. Catherine West. Up. 1375.

REST, RECREATION AND SOLID COMFORT — These are the attractions of Gray Rocks Inn. These strenuous times, business men and their families can live at the Inn with every home comfort at less cost than they can at home. This time of year the place is ideal; great big fireplace, running water in the house; own gas plant; best cuisine in the Laurentians. Rates $2 a day. American plan. 'Phone or write for particulars. G. E. Wheeler, Proprietor, Ste. Jovite Station, Quebec.