

A MAN, whose career shows how merit will be recognized, was Cornelius Sheehy, the railroad man, who died in Detroit of pneumonia on Tuesday night. Mr. Sheehy came from Ireland when a young man, and entered the service of the Northern railway of Canada as brakeman. He gradually worked his way up, and in 1890 became district passenger agent at Detroit of the Canadian Pacific Railroad. He re-

signed about a year ago. He was a stockholder in the Kingston and Pembroke railway, and was also interested in Eastern Canada iron properties.

SOME excitement took place a week ago in the Railway Committee of the Commons over a bill to incorporate a company to build a railway from Montreal to James Bay. The bill was strongly opposed by the Great Northern Railway Company, of Quebec, who hold a charter to build from some point on the Lake St. John Railway to James Bay, to which much importance is attached. After a fierce struggle, in which all the Quebec Ministers and members held out for acquired rights, the bill was amended so as to curtail its privileges by allowing the charter to extend only to the height of land between the 48th and 49th parallels.

It is several weeks since noting in our "Situation" column the unfair attitude of the Canadian Copper Company in not keeping their promise to refine nickel in Canada, but carrying the matte to New Jersey to be refined we declared an export duty on nickel to be in order. Since then the subject has been investigated by a committee of the Toronto Board of Trade, and the council of that body recommend the Dominion Government to place an export duty not exceeding 10 cents per pound on nickel and 2 cents on copper in nickel, copper ores and matte. And at a meeting on Tuesday last the Ottawa Board of Trade unanimously passed a resolution strongly urging upon the Dominion Government the imposition of an export duty upon nickel ore and matte.

A RATHER attractive title is that of the Adjustable Shower-Bath Equipment and Novelty Company of Toronto, Limited, incorporated the other day with a total capital stock of \$24,000, in which Messrs. Henry Robert O'Hara, Henry O'Hara, and William James O'Hara, brokers; Isaac Edward Suckling, manager, and William Henry Callaghan, traveler, all of Toronto, are the parties. We observe that the Strathroy Furniture Company, limited, capital \$49,000, is incorporated to acquire the business done in that town by Wm. H. Merritt and Samuel M. Smyth.

FAILURES in the Province of Quebec continue to be few in number and of comparative insignificance. The most important of recent failures is that of J. A. Grenier & Co., general merchants, Louiseville, whose assignment is reported, with liabilities of \$5,000 or so. Mr. Grenier started five years ago, but failed in '95, and getting no settlement, resumed business in the name of a brother; but recently a sister has been the registered owner of the business.—P. & H. Gobeille, tailors at Waterloo, Que., are reported in trouble, and to be offering their creditors 50 per cent. of claims in cash. The firm succeeded to the business of Jeremie Gobeille, who failed in '96, and who is supposed to have more or less interest in the business since.—A voluntary assignment has been made by Hormisdas Meunier, a carriage-maker at St. Liboire. Liabilities total \$1,800; assets consist of a property valued at \$900, and about \$600 in stock.—A demand of assignment has been made upon H. O. Viau, a young man barely of age, who started selling furniture at Three Rivers, a year ago. He was formerly a dry goods clerk in Montreal, and was assisted to start in "business" by his father, who now makes the demand.

Debentures.

Municipal Debentures bought and sold, also Government and Railway Bonds. Securities suitable for Investment by Trustees and Insurance Companies and for Deposit with the Government, always on hand.

GEO. A. STIMSON & CO.,

24-26 King St. West,

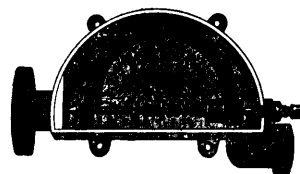
Toronto, Ont.

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is pronounced
the best Steam Saving device in
existence.

Send Postal
for Booklet,

The James Morrison Brass Mfg. Co.
Limited
TORONTO, ONT.



The "HEINTZ"—the best—tho' it has imitators.



Cornwall Canal and River Reaches.

NOTICE TO CONTRACTORS.

Sealed Tenders addressed to the undersigned and endorsed "Tender for Improvements at Upper Entrance of Cornwall Canal and River Reaches," will be received at this Office until 16 o'clock on Saturday, the 30th day of April, 1898, for the works connected with the widening, straightening and deepening of the Upper Entrance of the Cornwall Canal and the River Reaches between Cornwall and Coteau Landing.

Plans and Specifications of the work can be seen on and after the 15th day of April, 1898, at the office of the Chief Engineer of the Department of Railways and Canals, Ottawa, and at the Engineer's office at Cornwall. Printed Forms of Tender can also be obtained at the places mentioned.

In the case of firms there must be attached to the tender the actual signatures of the full name, the nature of the occupation and residence of each member of the same, and further, an accepted bank cheque for the sum of \$17,000 must accompany the tender. This accepted bank cheque must be endorsed over to the Minister of Railways and Canals, and will be forfeited if the party tendering declines entering into contract for the work at the rates and on the terms stated in the offer submitted.

The accepted bank cheque thus sent in will be returned to the respective parties whose tenders are not accepted.

The Department does not bind itself to accept the lowest or any tender.

Contractors are specially notified that the condition requiring the works to be wholly completed by the 30th Day of November, A.D., 1898, will be rigidly enforced and all penalties for delay exacted.

By order,
L. K. JONES,

Secretary.

Department of Railways and Canals,
Ottawa, 6th April, 1898.

Newspapers inserting this advertisement without authority from the Department will not be paid for it.

ESTABLISHED 1845.

L. COFFEE & CO.,
Grain Commission
Merchants

THOMAS FLYNN.
JOHN L. COFFEE.

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Toronto, Ontario

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For Hot Water or Steam

Have stood the severest tests
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Also remember—the price is moderate and our guarantee of capacity goes with them.

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The Gurney Foundry Co. Limited, Toronto
The Gurney-Massey Co., Limited, Montreal

Bankrupt Stock.

Auction Sale

On TUESDAY, MAY 3rd,

at 3.30 p.m., at the rooms of J. W. JONES, Auctioneer
Dundas St., London, Bankrupt Stock of

McDONALD & CO., WINDSOR.

Consisting of	
Conts' furnishings	\$1,190 96
Military	1,930 70
Twineds and woollens	1,921 49
Drum goods, silks and velvets	3,787 28
Smallwares, ribbons and gloves	3,987 32
Carpets and housefurnishings	1,372 37
Carpet	1,546 63
Shop furniture and fixtures	445 80
	1,462 06

\$17,644 31

A large part of the above stock consists of this season's goods. Splendid opportunity to step into a well-established business.

TERMS—1 cash; 10 per cent. at time of sale; balance 2, 4, and 6 months, approved paper, interest at 7%. At the same time will be sold the book debts of the stock book and list of book debts may be seen on the premises, Sandwich street, Windsor, at the office of John Macdonald & Co., Toronto, and at the auctioneer's.