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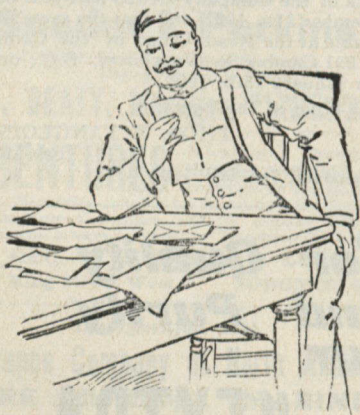
### Manufacturers' Accounts.

By WILTON C. EDDIS, F.C.A.  
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### Mercantile Summary.

It is said that the Hamburg-American Steamship Company will this year resume its passenger steamer service to Quebec and Montreal.

OWING to the Algoma Steel Company's blast furnaces being still incomplete, the Consolidated Lake Superior Company has declined the contract for a supply of steel rails to the new Government railway through Temiscaming.

THE annual meeting of the Record Foundry and Machine Co., of Moncton, N.B., was held on the 3rd inst. A resolution was passed authorizing an increase of capital stock to \$1,000,000, in order to enlarge the plant and output. A dividend of 10 per cent. was declared.

THE Grand Trunk Railway is about to apply for power to increase its capital by 5,000,000, by which step it will be possible to provide money for improvements out of capital account, instead of out of revenue, as has been done heretofore. It is hoped that this will enable the directors to establish a good dividend on third preference stock.

MERCHANTS in Fernie and other British Columbia Northwest centres are interested in a recent report that the Crow's Nest Coal Company are about to sell their large stores at various points, on the ground that the business of a coal company is to mine coal, not to sell merchandise. We are glad to hear it.

MR. A. ANGSTROM, who for some years has been manager for the Bertram Engine Works and Shipbuilding Co., Toronto, will shortly leave that company and will very possibly, we understand, take the general managership of the recently formed Canadian Shipbuilding Company, which will probably establish work at Chippewa Creek, Niagara River, or at some point on the lake coast of Ontario.

THE Canadian Pacific Railway Company has made a proposition to the Dominion Government to take, as part of the 3,300,000 acres of land still to be allotted to it, a block of 2,500,000 acres in the arid belt between Calgary and Medicine Hat, the remainder to be selected in Manitoba and the Northwest Reserve, which reverted to the Government when the Manitoba and Northwestern Railway failed to earn its subsidy. If they can make this arrangement, they would spend, so they say, \$3.50 to \$4 per acre in irrigating the tract.

A DESPATCH from St. John, N.B., of February 7th, said: "The situation in this harbor to-day is unprecedented in the history of the port. Every steamship berth is occupied, and at the same time the steamers are lying two deep. One line, the Elder-Dempster, has three steamers in port, and six more steamers of different lines are due. The congestion of ocean-going traffic is so great that a special meeting of the Board of Works of the City Council had to be called to deal with the matter. Nearly 4,000 head of cattle are due here for shipment almost at once."

### TOWN OF TILSONBURG DEBENTURES FOR SALE. \$10,000.00.

Tenders for \$10,000.00 Twenty Year, Four per Cent. Annuity Debentures, will be received up to the 20th February instant. The lowest or any tender not necessarily accepted.

ALFRED E. RAYNES, Town Clerk.

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