

**PUBLIC ACCOUNTANT
AUDITOR
TRUSTEE**

I offer my services as Auditor to companies and firms, and will undertake any other work within the province of public accountancy, trusteeship, or financial agency. Having many years' experience as a practical accountant, with an intimate knowledge of business and financial matters, I confidently promise to do well and faithfully all work entrusted to me.

C. B. PETRY,
Telephone 8283. 24 King St. W., Toronto

CITY OF CALGARY

Debentures for Sale

Sealed tenders will be received by the undersigned and marked "Tender for Debentures," up to noon Saturday, 8th July, 1899, for the purchase of debentures to the amount of \$90,000, issued for the purpose of constructing a water works system for the said city.

The said debentures are payable in thirty years, and bear interest at the rate of four per cent., payable half-yearly.

The highest or any tender not necessarily accepted

CHAS. McMILLAN,
City Treasurer.

Calgary, June 7th, 1899.

**THE BRITISH CANADIAN LOAN AND
INVESTMENT CO., Limited**

DIVIDEND NO. 43

Notice is hereby given that a dividend at the rate of Five per cent. per annum on the paid-up capital of the company for the half-year ending 30th June, 1899, has this day been declared, and that the same will be payable on the 3rd day of July next.

The transfer books will be closed from the 22nd to the 30th proximo, both days inclusive.

By order of the Directors.

R. H. TOMLINSON, Manager.

Toronto, May 30th, 1899.

Two small assignments are reported from Halifax, N.S., John Barnes, dairyman, etc., and French & Healy, plumbers, having assigned, with light local liabilities.

Mrs. N. FORTIN, a widow doing a small millinery and general business at St. Michel de Bellechasse, Que., has made an assignment on the demand of Messrs. Thibaudeau Bros. & Co., of Quebec.

THE assignment to the court is reported of J. A. Dupont & Co., bottlers and liquor dealers at Three Rivers, Que., with liabilities of \$9,700, and estimated assets of \$8,900. A meeting of creditors has been called for the 30th inst. Mr. Dupont has been doing business in his wife's name since 1890, in which year he failed, owing \$7,000, or thereabout.

It is understood that the Montreal creditors of C. H. Beaulieu, general dealer at New Carlisle, Que., have declined an offer of 60 cents on the dollar, and that an assignment is imminent. It is reported his difficulties are largely due to a lock-up of several thousand dollars in orders on the Atlantic and Lake Superior Railway.

THE estates of J. J. Campbell, general dealer at Black Cape, and of J. J. & D. L. Campbell, at New Richmond, points on the Gaspé coast, are in the hands of J. McD. Hains, accountant, Montreal, under an assignment. J. J. Campbell was burned out recently, and has insurance for \$7,800, but complications have arisen, owing to failure to notify some insurance companies, when taking out late policies, which, it is stated, were intended to replace earlier policies, but the fire took place before such notification was made, and there was not the amount of stock

represented by above figures. Under the circumstances there may be difficulty in arranging a settlement of the insurance, and in the meantime they have deemed it advisable to assign.

Two demands of assignment have been made upon L. J. Nadeau, dealer in millinery and fancy goods in Montreal, whose business history only dates from last autumn. Similar proceedings have been taken in the matter of F. R. Presseau, fruits and confectionery, in the same city.—W. W. Shoemith, boots and shoes, lately reported as in trouble, has arranged to pay 40 cents in four months.

FOR many years T. T. Blais has been a leading figure in the clothing and shoe trade in the bustling town of Sherbrooke. We hear that he has assigned to the court, on demand, and creditors are called together for July 10th. This is not the first occasion Mr. Blais has appeared before his creditors under similar circumstances. In 1894 he failed, and compromised liabilities of \$15,897 at 60 cents on the dollar, and he is also reported to have been in some embarrassment on a previous occasion.

WANTED

By good, active business man—partnership in—or to buy entirely—a safe and profitable business; mercantile or manufacturing; would invest \$20,000 cash if required; full and precise information desired in all replies, which will be strictly confidential. Reply to "JUNIUS," Box A, Monetary Times Office, Toronto.

**Flourishing and Growing Business
for Sale.**

Requiring about \$8,000 capital. Principal lines—books, stationery, wall paper, news trade, etc. In leading manufacturing city. Established fifteen years. HARLEY & SWEET, Brantford, Ont.

SITUATION WANTED

A young woman after having had considerable practical experience desires a situation as stenographer and typewriter. Operates both Remington and Caligraph. Can furnish splendid references. Address MISS H. Box 459 c/o Monetary Times, Toronto.

Manitoba Agency

The manager of an English financial company operating in Western Canada could take charge of other financial business, or fire or life insurance agency. Good office accommodation in Winnipeg and established connection. First-class references in Montreal, Toronto and Winnipeg. Address P. O. Drawer 1235, Winnipeg, Manitoba.

Merchants or Manufacturers,

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in Canada, in good standing, requiring capital to enlarge a profitable business or to pay out retiring interests. please communicate with

G. W. YARKER, Canada Life Building
TORONTO.

Or **J. VICTOR BARFF,** Eastcheap Buildings
London, E. C., England.

TANNERY FOR SALE

**For Sale, a Tannery Situated in
Port Elgin, Ont.**

The property is now running and producing a well-known brand of sole leather. An abundant supply of hemlock bark can be had at a low price. The property will be sold at a reasonable figure.

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FOR FURTHER INFORMATION WRITE THE

Luxfer Prism Co.

(LIMITED)

58 Yonge Street, Toronto.