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HEATON'S ANNUAL.

The Commercial Handbook of Canada, or Heaton's Annual as it is perhaps better known, is among the first of the perennial reference books to usher in the New Year. The present is the fifth edition of the work, and the yearly improvements and additions for which we have become accustomed to look are not lacking. Heaton's Annual is semi-official and needs no introduction to business men in this and other countries. It is, among other things, a text-book for all who are in any way interested in Canadian mining, and is the only work published which attempts to cover so wide a field in connection with facts and figures relating to the country's progress.

In the first part is collected all that the business man wants at his elbow. The Official Directory, including De-

partments of the Dominion Government, the Senate and members of the Dominion and Provincial Legislature, postal information, time of transit of mails, railway fares from Toronto and Montreal to every commercial town in Canada, banks and branches, insurance, list of guaranteed solicitors in Canada and the United States, comprising a complete plan for credit reports and collections, Canadian railways, steamship lines, customs ports and outports, customs regulations and forms and the customs tariff, including nearly 3,000 departmental rulings, decisions of the Customs Board and orders in council revised to date.

The second part, under the heading the Canadian Encyclopedia, is practically a digest of the latest official reports of the Dominion and Provincial Governments arranged alphabetically in concise paragraphs under such headings as "Agriculture," "Agricultural Lands,"

"Area," "Commerce," "Finance," "Fisheries," "First Things in Canada," "Forests," "Immigration," "Manufactures," "Mining" (including every mineral found in Canada, with occurrences and last year's output), mining companies operating in Canada, temperature and rainfall, etc., etc. In concise form complete information is given in each item.

The Boards of Trade Register, included in previous editions, has been revised to date. This contains a concise description of every town in Canada of 1,500 and over in the East and 400 and over in the West, giving railway and steamship connections, hotels and rates, existing industries, and in a footnote returns from the mayor or local Board of Trade of the opportunities offering for manufacturers and investors and the privileges granted to new industries.

A number of valuable exchange and miscellaneous tables are added at the end. Published by Heaton's Agency, Toronto: Price, \$1.

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In forwarding current dividend cheques to shareholders, the British Columbia Packers' Association, of Vancouver, says that in view of 1900 being the year for a big run the company will require all its available resources to take care of as large a pack as possible. The directors, therefore, have concluded not to distribute any more profits until the autumn of 1900, when it is hoped that they will be able to repay a substantial portion of dividends in arrear.

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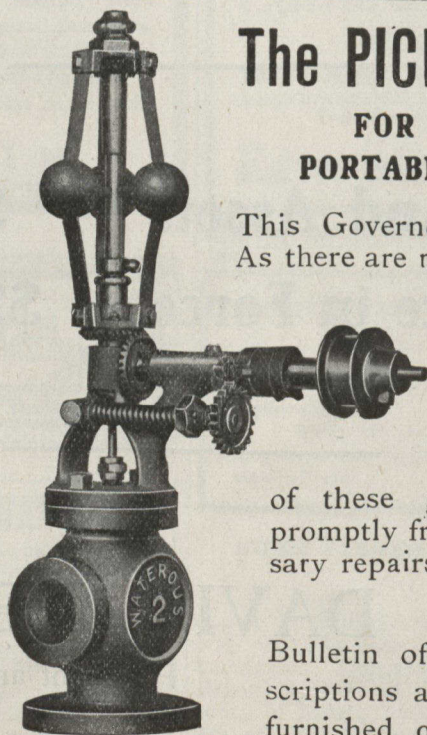
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