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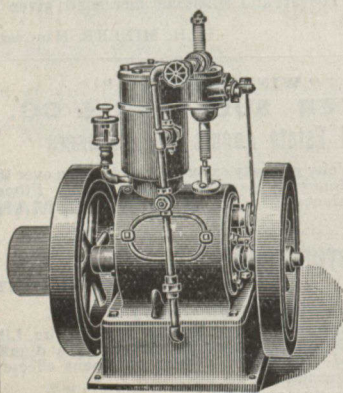
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Are beyond doubt the most complete and economical engine in the market. They are compact and perfectly under control, easily managed, get up speed immediately, thoroughly reliable, and where intermittent power is required they are just the thing.

They are built in sizes from 1 to 20 h.p., upright and horizontal, for pleasure yachts, boats, shops, farm work and any purpose where light power is required. Tell us to what use you want to put the engine, and what power you require, and we will name you prices.

SYLVESTER BROS. MFG. CO.
LINDSAY, ONT.

THE work of surveying that portion of the Cape Breton Railway, lying between St. Peter's and the Strait of Canso, has been completed, and construction will be pushed forward without delay.

In October, 1900, David E. Morlock failed as a grocer in Hespeler, and the stock was sold under power of a mortgage. He again began business in Feb. last, under cover of his wife's name, by buying the grocery stock of C. Karch, amounting to \$1,500, paying \$300, cash, on account of the purchase, the balance secured by mortgage. Now she assigns. —A similar case is that of J. W. Taft, who failed as a tailor in Tweed, in January, 1894. Being unable to arrange a settlement, he, too, opened business in the name of his wife, M. M. Taft, but with no better success. She, too, assigns.

G. H. WALKER, grocer, at Sault Ste. Marie, is in difficulty and has assigned, after being in business only eighteen months. Having but little capital, he was for a time assisted by his parents. —In the same town, H. Dreany, formerly a C.P.R. conductor, bought in January last a lot and built thereon a large store, stocking it with clothing. At that time he was considered worth about \$3,000. Finding that he could not meet his bills as they came due, he went to Montreal and consulted his creditors, who advised him to place his affairs in the hand of J. McD. Haines. The stock, amounting to \$9,000, is advertised for sale on 25th inst.

THERE are several Toronto failures to notice this week; among them that of E. W. Nelles, who started as a dealer in liquor, in June, 1896, by purchasing the stock of James Long. This business he continued until December last, when he sold it and bought the grocery stock of Morden & Morden. Evidently the business in groceries was not a success, for his assignment has been made. —Another assignment is that of the George McPherson Shoe Manfg. Co., which was incorporated only last December, with an authorized capital of \$40,000. Of this, only \$6,500 was paid thereon. This had not been sufficient for their needs.

NEW CORPORATIONS.

Following is a list of new companies, lately organized throughout Canada, that have received Government charters, or have been granted supplementary Letters Patent. The object of the company, amount of capital stock, location of principal office, and names of incorporators are given, so far as obtainable, and whether the charter has been granted by Provincial or Dominion Governments:

The Gulf Steamship and Trading Company, Limited, Vancouver, B.C., \$50,000. To buy and operate the steamship "Trader," to build other vessels, and carry on a general trading business British Columbia charter.

The Revelstoke Wine & Spirit Company, Limited, Revelstoke, B.C., \$25,000. British Columbia charter.

The Dominion Shingle Manufacturing Company, Limited, Vancouver, B.C., \$20,000. British Columbia charter.