# Yachtsmen's Suits.

The conventional dress of the Yachtsman is the Double Breasted Coat of Blue Serge or a Twill Clay made with eyelets so that Club buttons may be detached and when he is ashore may be substituted and plain buttons used.

The Vest to be correct can be of linen, either single or double breasted. Duck Trousers are the proper caper of course, and the regulation Cap will top off a Yachtsman well and properly dressed.

HENRY A. TAYLOR,

Draper, the Rossin Block, pays particular attention to the designing and making of the highest class garments for yachters and has a very complete range of all the best materials which go into the making up of these high-class garments.

GEORGE F. JEWELL, F.C.A., Public Accountant London, Onc. Office, No. 193 Queen's Avenue,

COUNTIES Grey and Bruce collections made on a commission, lands valued and sold, notices served. Companies, lawyers and wholesale merchans given as references

H. H. MILLER, Hanover.

WALTER SUCKLING & COMPANY, Winnipeg. Street Real Estate, Renting and Mortgages. 374 Main of estates, Collection of rents and sale of city property. Over thirteen years' experience in Winnipeg property References, any monetary house in western Canada.

## JOHN RUTHERFORD,

OWEN SOUND, ONT.

Licensed Austioneer for County of Grey. Lands valued and sold; Notices served; Fire, Life sites in Sood locations to dispose of; Loans effected.

Best of references.

Now Ready in Half Calf-549 Pages-

# The Division Courts

New Revised Rules and Forms

By W. H. HIGGINS, Esq., Inspector's Department.

The complete work in 548 pages, bound in half law calf, express free, on receipt of \$5.00. Address The CARSWELL CO., Limited, Toronto

## TENDERS FOR Quebec Harbour Commissioners' First Preference Bonds

Harbour Commissioners, until 12 o'clock a.m. on Monday, the 8th day of August, for the purchase of

The Whole or any Part

The Whole or any Part

Preference Bonds, authorized by the 61 Vic., Chap. 48.

Beauting interests at the rate of 4% per annum payable year, and federanable in thirty years.

These bonds are in denominations of \$1,000.00 each, are the first issue out of the amount of \$350,000.00 authonal by the 61 Vic., Chap. 48. and FORM A FIRST CHARGE Tenders to be marked "Tenders for Bonds," and The highest or any tender not necessarily accepted.

The highest or any tender not necessarily accepted.

JAS. WOOD, Secretary-Treasurer.

#### Mercantile Summary.

THE Peoples' Telephone Company, or any other of the organizations now being formed to do cheap telephoning in Ontario, will not get a chance to cut rates in Hamilton for several years. In 1802 the Bell Telephone people made a bargain with the authorities of Hamilton to allow no other company a franchise to do telephoning for ten years, on condition that the Bell Company paid the city \$1,500 a year. The rates there are \$45 for business purposes and \$30 a year for resi-

A MEETING of the creditors of J. B. Boisvert, general merchant, at St. Hilaire, Que., lately noted as insolvent, was held in Montreal a few days ago, when the creditors generally expressed much dissatisfaction at the general position of affairs, and with the statement. Mr. Boisvert, who had only been about fifteen months' in business, had been previously a book-keeper in Montreal, yet stated at the meeting that he had kept no cash book, and no satisfactory explanations could be elicited as to the disposal of cash receipts, etc. His wife and father-inlaw figure as creditors for about \$5,000. and the total liabilities, including a mortgage of \$5,700, amount to about \$14,500, with nominal assets of about \$11,000.

THE almost regular weekly failure in the shoe trade at Quebec is again announced, the case being this time that of Messrs. P. Boissonault & Fils, who are reported as having suspended. They have been recently interested largely in the failure of the Commonwealth Shoe Co., and also in several other failures for smaller amounts. The present firm dates back about a year, but the senior partner was formerly of Boissonault, Vermette & Lachance, and some years ago was or Laine & Boissonault, which firm proved unsuccessful.—An assignment has been made by R. E. Woodley, shoe manufacturer, of the same city, whose troubles we alluded to last week. The liabilities are some \$18,000, his mother, who assisted him to start, figuring as a creditor for \$5.845. The assets are figured nominally at \$10,000. Mr. Woodley made an offer of 15 cents, which has not been accepted.

PAUL GELINAS, general merchant of Grande Mere, Que., was umortunate in being burned out a week or two ago, and being insufficiently insured, has had to assign. He formerly did business at St. Barnabe, and was induced to remove by the great boom Grande Mere is experiencing, owing to the great extension the works of the Laurentide Pulp Co. are undergoing, in which venture Secretary of War Alger, Sir Wm. Van Horne, and other notables have recently become interested.—A voluntary assignment has been made by Hector Hudon, formerly a farmer of St. Angele de Rimouski, but for three or four years a storekeeper. He —A meeting of creditors offers 25 cents.of P. A. Lessard, dealer in pulp wood, lun ber, etc., at Dudswell, Que., is called for the 15th inst. Liabilities are about \$5,000.—A. Trudeau, of St. Brigitte des Saults, Que., has assigned. He has done a small slow business for the past five years, and two recent law suits have apparently brought his affairs to a focus.

#### Galvanizing and Foundry Work

Prompt Attention to Business.

The ONTARIO WIND, ENGINE & PUMP CO., Limited Liberty Street, TORONTO, ONT.

### **DEBENTURES FOR SALE**

\$150,000 Bonds of the Victoria Rolling Stock Company of Ontario, Limited

Payable from one to ten years, bearing interest at 4 per cent. per annum, payable half-yearly. For sale to yield 4 per cent., amounts and due rates to suit purchaser. Bonds \$1,000 each.

For further particulars apply to

OSLEB & HAMMOND, 18 King St. West, Toronto

#### F. J. Lumsden 👐

Accountant, Auditor, Assignee and General Agent.

Accounts Investigated and Collected.
Prompt Returns Guaranteed. References Furnished.

Room 1, First, Floor, Vancouver, B.C. Inns of Court Building, Vancouver, B.C.

#### JAMES C. MACKINTOSH

#### Banker and Broker.

166 Hollis St., Halifax, N. S.

Dealer in Stocks, Bonds and Debentures. Municipa Corporation Securities a specialty.

Inquiries respecting investments freely answered.

Money to Loan at 5 per cent, on first-

#### CAMPBELL & CAMPBELL. **ASSIGNEES & ACCOUNTANTS**

Offices-206 McKinnon Building,

PAUL CAMPBELL. Melinda Street, Wm. CAMPBELL. (Tel. No. 50.) TORONTO.

#### To the Stove and Hardware Trade:

We beg to call your attention that we can furnish stove repairs for the following makes of stoves:

Grand Universal Range, Universal, Premium Universal, Prize Universal, Home Universal,

Elegant (formerly made by J. M. Williams & Co.)

Brilliant.

Brilliant Range & Cook, Forrester Candy Furnace, Derby (formerly made by Harte,

Smith Mfg. Co.) Splendid and Diamond,

> (formerly made by the Toronto Stove Co.) and for all makes of Jno. Findlay & Sons' stoves. Also for all kinds bearing our

#### WM. CLENDINNENG & SON

Ste. Cunegonde,
MONTREAL, QUEBEC