

Telephone Main 4744.

GEO. O. MERSON,**CHARTERED ACCOUNTANT**

Assignee, Liquidator, Auditor, Etc.

27 WELLINGTON STREET EAST,
TORONTO, CANADA.**Reginald C. Brown & Co.**will open their new offices on
Wednesday the 12th inst., with
private wires to members of the
New York and Boston Ex-
changes and continuous Lon-
don Cable Quotations.**38 TORONTO STREET.**
(TELEPHONE MAIN 2221.)**McIntyre & Marshall**Members New York Stock Exchange.
" New York Produce Exchange.
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JENKINS & HARDY**ASSIGNEES,****CHARTERED ACCOUNTANTS,**

Estate and Fire Insurance Agents

15½ Toronto Street, - - - Toronto.

465 Temple Building, - - - Montreal.

100 William Street, - - - New York.

**The Canadian Pacific Rail-
way Company.**Dividends for the half-year ended 30th June, 1903,
have been declared as follows:—

On the Preference Stock, two per cent.

On the Common Stock, three per cent.

Warrants for the Common Stock dividend will be
mailed on or about 1st October, to shareholders of
record at the closing of the books in Montreal, New
York and London respectively.The Preference Stock dividend will be paid on Thurs-
day, 1st October, to shareholders of record at the closing
of the books at the Company's London Office, No. 1
Queen Victoria Street, London, E. C.The Common Stock Transfer Books will close in
Montreal, New York and London, at three p.m., on
Tuesday, 1st September. The Preference Stock Books
will also close at three p.m., on Tuesday, 1st September.
All books will be re-opened on Thursday, 8th October.

By order of the Board.

CHARLES DRINKWATER, Secretary.
Montreal, 10th August, 1903.**Mercantile Summary.**

THE statement of the liquidator in the matter of the Strathcona Rubber Co., Limited, of Montreal, shows the merchandise liabilities to be about \$29,300, and privileged claims \$2,400. Apparent assets are shown to the amount of \$36,147.

MESSRS. Robt. E. Menzie, J. F. Brown, and others of Toronto have been granted a provincial charter under the name of the Menzie Wall Paper Co., Limited, of Toronto, to make and deal in wall papers, interior decorations, etc., and to erect and operate pulp and paper mills. The concern is capitalized at \$250,000.

ONE of the elevators of the St. Lawrence & Great Lakes Transportation Co., in the Louise Basin, Quebec, was on 6th inst., almost totally destroyed by fire. It was used to transfer cargoes from the Wolvin Company's vessels to the sea-going ships, and vice versa. The loss, including damage done to a number of barges in the vicinity, was about \$25,000, partially covered by insurance.

SEVERAL small grocery failures are reported from Montreal as follows. Pierre Meunier, for eighteen years an employee of the Montreal Water Works, thought he would try his chances in the lottery of retail grocery business, but has drawn a blank. He only started last fall and already has assigned.—George Hobson, who has assigned on demand, owes about \$2,000. He began three years ago.—Consent to assign has been filed by J. D. Pilon, a small dealer in the eastern suburbs.

THE Grenfell Investment Co., bankers, have opened an office in the town of Grenfell, Assiniboia, and intend to do a general banking business, special attention being given to the collecting of farmers' notes as well as any drafts from wholesale dealers, or others that may come their way. The company takes over the banking business of C. R. Tryon & Co. The manager of the business is Mr. James Young-Thomson, who has resided in Grenfell for years.

A NEW YORK syndicate headed by Messrs. Prentice, Patterson & Miller, are forming a company to be known as the American Rare Minerals Company. They have been looking over the old smelter site at Kingston, and examining the mineral deposits in its vicinity with a view to erecting a smelter there. Mr. M. Delano, a mining engineer, of New York, is also said to be looking into the question of establishing a smelter in that city.

THE Canadian Pacific Railway, which purchased some time ago, the Ottawa, Northern & Western, and the Kingston & Pembroke lines and has since then spent a good deal of money in making improvements thereon, is said to be about to make new bond issues on their account. After this is completed, the bonded indebtedness will be rearranged, and the companies affected will lose their present names and become regular divisions of the C. P. R.



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Insurance Company of North America
FIRE | Of Philadelphia | MARINE

Cash Capital\$ 3,000 000 00
Total Assets..... 10,702,583.61
Surplus to Policy-holders.... 4,988,589.05
Losses Paid since Organization, 111,857,073.92

ROBERT HAMPSON & SON, Gen. Agts. for Canada
CORN EXCHANGE BUILDING, MONTREAL.
MEDLAND & JONES, Agts., Mail Bldg., TORONTO

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**Canadian Office and School
Furniture Co., Limited,
Preston, Ontario, Canada.**

It is said that the Bon Marche, the greatest department store of Paris, has the largest kitchen in the world, employing sixty cooks and a hundred kitchen boys to serve the food for 4,000 employees. The smallest kettle in the place holds 75, and the largest 375 quarts.

MR. J. A. CAMERON, of Ottawa; Mr. H. E. Davidson, of Watertown, Mass., and others, have received a Dominion charter empowering them to form a company, under the style of the Library Bureau, of Canada, with a capital stock of \$150,000, for the purpose of manufacturing and dealing in all kinds of furniture and fittings for libraries, banks, offices, public buildings, etc.

A SPECIAL despatch to the Halifax Chronicle says that the ratepayers of Sydney at a public meeting last week, decided to borrow \$75,000 for the purpose of extending the sewer system of the town, \$50,000 of this amount will be devoted to the building of a separate system for Ward Five. The same paper is informed that the Nova Scotia town of Liverpool is advertising for tenders for \$35,000 four per cent. thirty year debentures.