R. CUNNINGHAM, Guelph.—Fire Insurance and Wellington, Halton, Dufferin, Grey, Bruce, and Huron covered monthly. Telephone 195.

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

COUNTIES Grey and Bruce collections made on commission, lands valued and sold, notices served.

A general financial business transacted. Leading loan references

Leading loan teferences

H. H. MILLER, Hanover,

WALTER SUCKLING & COMPANY, Winnipeg. Real Estate, Renting and Mortgages. 374 Main of estates, collection of rents and sale of city property. This, a necy controls the management of 380 dwellings.) Jver that, en years' experience in Winnipeg property References, any monetary house in western Canada.

JOHN RUTHERFORD,

OWEN SOUND, ONT.

deensed Auctioneer for County of Grey.

Lands valued and sold; Notices served; Fire, Life and sold; Notices served; Fire, Life plate Glass Insurance; several factory and mill the in good locations to dispose of; Loans effected. Beat of references.

THE CANADA Sugar Refining

(Limited) MONTREAL

Manufacturers of Refined Sugars of the wellknown Brand



Of the Highest Quality and Purity Made by th

the Latest Processes, and Newest and Best Machinery, not surpassed anywhere.

LUMP SUCAR

In 50 and 100 lb. boxes.

"CROWN" GRANULATED Special Brand, the finest that can be made.

EXTRA CRANULATED Very Superior Quality.

CREAM SUGARS

(Not Dried).

YELLOW SUGARS Of all Grades and Standards.

SYRUPS Of all Grades in Barrels and Half Barrels.

Of high class syrups, in tins 2 lbs. and 8 lbs. each. SOLE MAKERS

DEBENTURES FOR

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

Payable from one to ten years, bearing interest at 4 per disper annum, payable half-yearly. For sale to yield sonds \$1,000 each. For further particulars apply to

OSLER & HAMMOND, 18 King St. West, Toronto

Mercantile Summary.

ONE hears of Klondyke orders wherever he goes. One commercial man writes us that the Brown & Wigle Company, of Kingsville, Ont., shipped ten bales, of 100 lbs., of Klondyke blankets to Dawson City the other day, put up in paper, and canvas waterproof lined.

AT Puslinch, John A. Macdonald, general merchant, assigns to F. H. Lamb, of Hamilton. A meeting of creditors was to be held on 22nd. The liabilities are \$2,600, and assets of \$2,500, these latter are of a very poor description, and creditors are not likely to realize much

THE officers of the St. Martin's, N.B., Board of Trade for the coming year are:- Jacob S. Titus, president; Wm. Smith, vice-president; W. H. Moran, secretary-treasurer. The members of the council are: J. S. Titus, Wm. Smith, W. H. Moran, Dr. Gillmour, A. O. White, James Rourke, M. Kelly, A. W. Fownes, W. H. Rourke, A. Wishart, J. B. Hodsmyth, J. P. Mosher, F. M. Cochran.

THE snowstorms of late January and early Feb. have been both inconvenient and expensive for the citizens of Montreal. As many as 1,200 men were at work on one day this month removing snow from the streets, and it is estimated that 200,000 sleigh loads of snow have been removed since the storm. The cost of the removal of snow by the big storm of January 23rd is stated at \$52,000, and on Sunday last there was another

An Ottawa paper states that Mr. McLeod Stewart will leave for England shortly, on business connected with the Ottawa and Georgian Bay Canal Company. He has been invited to give addresses on Canadian subjects whilst in Britain. He will be before the London Cham. ber of Commerce on the shortest water route from Chicago to London through Canada. On motion of Mr. Clemow, of Ottawa, the Senate has appointed a committee to examine the canal scheme.

For a dozen years at least, C. M. Foley has been a well-known lawyer in Paris, Ont. And he has long been entrusted with large sums of money by the confiding business men of the town and vicinity. These sums he guaranteed to invest in loan companies on the best terms. A week ago Mr. Foley was arrested on a warrant sworn out by Philip Whelan, charging fraud and misappropriation of \$1,000. Since then six or eight other informations have been laid on the same charges. The magistrate required \$10,000 bail, which Foley was unable to furnish, and on Saturday last he was committed to gaol. His defalcations are estimated to amount to \$50,000 or \$60,000. Bogus mortgages appear to have been Foley's specialty, and clients who felt secure because having the papers in their possession now find the documents valueless. Seven of the charges made against him now are for criminal breach of trust, for which the penalty is fourteen years.

Gold Medals, Paris, 1878:1869.

Of Highest Quality, and Having Greatest Durability are Therefore CHEAPEST.

John Mackay

Public Accountant, Auditor, Receiver and Trustee

Bank of Commerce Bldg., Toronto Cable Address: CAPITAL. Tel. No. 2732.

A PERSON of practical business experience having some surplus capital would like an opportunity t invest in some profitable business in Toronto, where further skill and capital would give it increased success. Address P. O. BOX 459, care of Monetary Times, Toronto.

Stove

Repairs

Can furnish repair plates for all Universal Stoves and Ranges formerly made by J. W. Williams & Co., Hamilton, Findlay's Stoves and Ranges, Leader, and other makes bearing our name.

STOVE MANUFACTURERS

Montreal, Que.

We are making a Specialty of

Gold Mining – Picks

AND

Klondyke Pitt -Saws

Write us for particulars.

We also Manufacture

Axes, Forks, Hoes, Rapes. Cross Cut Saws and Bicycles