

Position Wanted

By an Ar Experienced Business Manager, age a years. Of exceptional executive ability and talent, having held high positions of trust, such head accountant financier and correspon ent of expert accountant of strictly up-to-date methods, understanding thoroughly factory costing. Would prefer taking full charge of branch office or general managership of large manufacturing will accept moderate salary to commence, but must have scope to prove executive power and ability. Address. "W. M. C.,"

Monetary Times, Toronto, Ont.

B. NERON, engagea in storekeeping and lumbering at Metabetchouan, on the lower St. Lawrence, whose failure we lately noted, is offering his creditors 50 cents on liabilities of \$29,000.

An assignment has been made by A. W. Atkinson & Co., of Advocate Harbor, right through to Coteau. N.S., general dealers and lobster packers. They were recently reported as offering 50 cents on liabilities of about \$12,000.

A GENERAL store concern in Martinville, Que., John Duffee & Co., have as- Mr. D. T. Phillips, United States consul signed. Duffee is a harness maker by in Cardiff, the following is a comparison trade, and carried on that line of busi- of the coal outputs of the five main ness for some years at Moe's River, producing countries of the world in the where he is reported to have com- years 1902-3. United Kingdom, 227,promised more than once. He moved 095,000 tons, an increase of 8,048,000; to Martinville in 1894, where he subse- United States, 268,688,000 tons, an inquently went into general business crease of 6,814,000 tons; Germany, 107,-

under the cover of his wife's name, and getting credit, as too many such people do.

A. D. VIAU, of Montreal, who began in a dry goods store last fall, and who has just assigned, has had another unfavorable business record. He was formerly in the men's furnishing business, and was burned out in the spring of '08. The fire was investigated by the commissioners, and it is said creditors then received little. He was subsequently interested in a similar business carried on as A. & D. Viau, which came to an unfavorable termination in the spring of 1901.

J. E. BIGELOW, the proprietor of the business carried on at Truro, N.S., under the style of Bigelow & Hood, as manufacturers of aerated waters, met his creditors in Montreal some days ago. and made an offer of 50 cents on the dollar. Liabilities are estimated at \$28,-000. He is also the principal owner of the soda water business carried on at Halifax, under the style of Bigelow & Co., Limited, which concern is also said to be involved.

THE Canada Atlantic Railway during the past season brought into the port of Montreal 10,500,000 bushels of grain, which is an increase of 2,000,000 bushels. This line now has good facilities for handling grain. It has a thousand 70ton cars capable of handling 1,165 bushels each. In addition there are 500 cars of 1,000 bushel capacity. The low grades that exist over the entire line enable an engine to haul 27 of the big cars on the western section, and from 30 to 35 cars from the middle section

WORLD'S COAL PRODUCTION.

According to an estimate made by



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436,000 tons, a decrease of 1.103.000: France, 29,574,000 tons, a decrease of 2,060,000; Belgium, 22,769,000 tons, an increase of 556,000. The total known production of the world, it is stated, is now about 700,000,000 tons. ' Figures showing the number of employees in the coal industries in the five principal coalproducing countries are given as follows: United Kingdom, 787,700; United States, 458,554; Germany, 448,000; France, 159,957; Belgium, 134,092. The following figures are given to show the consumption of coal in 1902 in the countries named: United States, 265,-105,000 tons; United Kingdom, 166,698,-000 tons; Germany, 99,325,000 tons; France, 42,195,000.

-According to a correspondent of the New York Tribune, His Majesty King Edward, is taking an active part in securing the revival of the tobacco industry in Ireland. During the reign of Charles II., the growing of tobacco in England and Ireland was forbidden by law. In England the prohibition has always been maintained, although eighty years ago tobacco growing was permitted in Ireland, and for two decades its cultivation was successfully carried on. In 1830, when distress was great in Ireland, the only county that did not suffer was Wexford, where the cultivation of tobacco was an established industry. Finally, in Queen Victoria's reign, the English Government forbade the further growth of the plant, giving fiscal reasons and the difficulty of collecting the revenue. Through the influence and the initiative of King Edward, all restrictions are now about to be removed, and tobacco growing may once more become a flourishing industry in the Emerald Isle.

GRAIN STANDARDS.

A few days ago there was a meeting of the grain section of the Toronto Board of Trade, at which a strong resolution was carried, respecting the making of grain standards for the Province of Ontario. The making of grain standards for the guidance of Government inspectors in the grading of grain grown in Ontario has been performed annually for over thirty years. By the amendment to the Inspection Act made last session, no more standards will be set in future for the grading of grain in Ontario. The farmers of Ontario grew this year over 199,902,000 bushels, 'having a value of \$76,000,000, all of which is subject to Government inspection. Without any standard of samples set the grading of this vast quantity of grain will be left to the individual opinion of a few Government inspectors scattered over Ontario without any standard to