A. J. R. READ, of Montreal, doing a retail shoe business, as Bush & Read, has suspended, and the estate is in charge of the representative of a Toronto creditor. He was previously unsuccessful in 1898.

THE tea and coffee jobbing firm of H. M. Dinning & Co., in Montreal, has gone out of business, a private assignment having been made. The assets have been bought by Thomas Wood & Co., of Boston, for whom Mr. Dinning will act as manager.

As a result of a farmers' meeting, held in Russell, Man., it has been decided to erect an elevator of 30,000 bushels' capacity. A company with a capital stock of $20,000 will apply for incorporation, under the name of the Russell Farmers' Elevator Co., of which A. R. Tingsley is provisional secretary.

IT seems likely that there will be considerable heated discussion upon the presentation in the Dominion Parliament of a bill to incorporate an institute of chartered accountants of North America. The four existing chartered accountants have not been consulted, it seems, and the Ontario Institute, at a meeting the other day, came to the decision to fight the proposed bill.

MR. WILDING, of Southampton, Eng., chairman of the board of directors of the Leyland Line, and who is interested in several other steamship lines, has been on a visit to Montreal. As a result of his conferences with railroad and steamship men in that city, it is announced that the Dominion Line will operate a passenger and freight service between Montreal and Liverpool next summer, also a freight service from Portland, and Leyland Line freight steamers will ply between Quebec and Liverpool.

THE Northern Navigation Company, of Collingwood, has acquired all the stock of the North-Western Transportation Company, which are running steamers from Sarnia to Sault Ste. Marie and Lake Superior ports. This will give it practical control of the Canadian tourist traffic on the upper lakes. New energy will be put into the service from Sarnia by the addition of the steamer "Huronic," now aproaching completion at Collingwood.

A MARKED copy has been sent us of the Ontario Reformer, of Oshawa, dated 14th inst. On the front page is a letter referring to an article of ours on the York County Loan Co., and expressing the hope, if the article be true, that there are no certificate holders in Oshawa. Immediately underneath this is a letter, signed F. Buchanan, agent for the company in question, headed "Bogus Report to the Public." This refers to a circular containing our article. Mr. Buchanan ventures the further statement that the York County Loan has $3 assets for every $1 it owes. We should like to see him prove this, by Government blue book figures or otherwise. There was nothing bogus about our article of 2nd August last, else the company would have exposed it long before this. The agent is not well advised in his use of terms. People who talk and write as he does are either ignorant or careless of the truth.