

TEEL CAR  
Worst on Record  
can Equipment  
NG CAPITAL  
de Depreciation Charge in  
Years, Would Not Last  
Preferred Dividend if  
Such a Course.  
27—A good illustration of  
tion has been for the last  
act, still is, was the report  
eel Car Co. The company  
the common stock com-  
14 p.c., earned on the same  
the only thing that made  
ugh to cover the preferred  
of orders carried over into  
na to the stockholders that  
ght in the country during  
2,000 were placed in the  
re it can be seen that nei-  
er Co. or any other equip-  
ment of moment when the  
et, President Hoffstad ad-  
an 1915 with the smallest  
freight cars in its history,  
company charged off any-  
year it would not have  
and earned. It has charged  
year, in the last four, 1912,  
years of the company are  
unlabeled:  
Pfd. Surp. Com  
351 \$875,000 \$17,351 014  
816 875,000 1,319,816 1636  
343 875,000 95,343 76  
886 875,000 17,356 14  
366 875,000 696,366 556  
583 875,000 195,583 768  
478 875,000 371,922 222  
920 875,000 1,657,920 1324  
884 875,000 215,884 213  
392 875,000 56,902 4  
tion. Includes \$1,200,000  
of Canadian Car & Found-  
ing capital of \$3,733,459 at  
with \$4,578,747 at the end  
of last year was \$2,256,  
0, explained by the fact  
it to accumulate.  
ay out money for mater-  
ial surplus at the end of last  
year to be that a revival in  
gress because there have  
rs announced recently. This  
Orders are not and have  
1915 more than one-third  
of year, and 1914 was the  
the equipment business.  
is was granted an in-  
us far failed to respond  
are low but with an  
cars it would seem that  
present time at least.

**The London & Lancashire Life & General Assurance Association, Limited**  
Offers Liberal Contracts to Capable Field Men  
GOOD OPPORTUNITY FOR MEN TO BUILD UP A PERMANENT CONNECTION.  
We particularly desire Representatives for City of Montreal.  
Chief Office for Canada:  
104 ST. JAMES STREET, MONTREAL.  
ALEX. BISSETT, Manager for Canada.

**British America Assurance Company**  
FIRE INSURANCE SINCE A.D. 1833.  
W. R. BROCK, President.  
W. E. MEIKLE, Vice-President.  
PROVINCE OF QUEBEC BRANCH:  
Lewis Building, 17 St. John Street  
MONTREAL.  
THOMAS F. DOBBIN, Resident Manager.  
Have Vacancies for a few good City Agents.  
Founded in 1809

**THE LAW UNION AND ROCK INSURANCE CO. LIMITED**  
OF LONDON  
Assets Exceed \$48,000,000.  
Over \$12,500,000 Invested in Canada.  
FIRE AND ACCIDENT Risks Accepted.  
CANADIAN HEAD OFFICE:  
22 BEAVER HILL HILL  
Montreal  
Agents wanted in unrepresented towns in Canada  
J. E. E. DICKSON, Canadian Manager.  
W. D. AIKEN, Superintendent Accident Dept.

**Commercial Union Assurance Co. LIMITED**  
OF LONDON, ENGL.  
The Largest General Insurance Company in the World.  
AS AT 31ST DECEMBER, 1913:  
Capital Fully Subscribed \$14,750,000  
Capital Paid up 1,475,000  
Life Fund and Special Trust Fund 69,826,740  
Life Annual Income Exceeds 42,500,000  
Total Funds Exceed 124,500,000  
Total Fire Losses Paid 164,420,230  
Deposits with Dominion Government 1,077,033  
Head Office, Canadian Branch—Commercial Union Building, 232-236 St. James Street, Montreal.  
Applications for Agencies solicited in unrepresented districts.  
J. Mcgregor, Mgr. Canadian Branch  
W. S. JOPLING, Asst. Manager

**AN IDEAL INCOME**  
can be secured to your Beneficiary with Absolute Security by Insuring in the  
**Union Mutual Life Insurance Company, Portland, Maine**  
on its  
**MONTHLY INCOME PLAN**  
Backed by a deposit of \$1,688,902.65 par value with the DOMINION GOVERNMENT in cream of Canadian Securities.  
For full information regarding the most liberal Monthly Income Policy on the market write, stating age at nearest birthday, to  
WALTER J. JOSEPH, Manager  
Province of Quebec and Eastern Ontario.  
Suite 502 McGill Bldg., MONTREAL, QUE.

**UNION ASSURANCE SOCIETY LIMITED**  
OF LONDON, ENGLAND  
FIRE INSURANCE SINCE A.D. 1741.  
Canada Branch, Montreal:  
T. L. MORRISSEY, Resident Manager.  
North-West Branch, Winnipeg:  
THOS. BRUCE, Branch Manager.  
AGENCIES THROUGHOUT THE DOMINION.

**THE BRITISH CANADIAN REALTY AND INVESTMENT CO. LIMITED**  
Real Estate, Timber Limits, Farm and Coal Lands, Water Powers.  
J. T. BETHUNE  
Managing Director.  
705-606 TRANSPORTATION BUILDING.  
Cable Address: BRITISHCAN.  
Codes: Western Union and Premier Bentley.

**The Independent Order of Foresters**  
Policies issued by the Society are for the protection of your family and cannot be bought, pledged or sold.  
Benefits are payable to the beneficiary in case of death, or to the member in case of his total disability, or to the member on attaining seventy years of age.  
Policies issued from \$500 to \$5,000.  
TOTAL BENEFITS PAID - 42 MILLION DOLLARS  
FRED J. DARCH, S.S.  
Temple Bldg., Toronto, Can.  
ELLIOTT G. STEVENSON, S.C.R.  
Temple Bldg., Toronto, Can.

**LEGAL DIRECTORY**  
F. J. CURRAN,  
Barrister and Solicitor  
Savings Bank Chambers, 180 St. James St., Montreal  
Phone Main 127

**ACCOUNTANTS**  
Audits—Commercial, Municipal, Financial  
Investigations, Liquidations, etc.  
**ROBSON, HILL, RITCHIE & DAVY**  
ACCOUNTANTS AND AUDITORS  
J. I. Robson, L.L.B., M. S. Temple Hill, C. A.; Chas. R. Ritchie, C.A. (Can.), C.A. (Soc.) John H. Davy, C.A.  
MCGILL BUILDING, MONTREAL

**FRED W. G. JOHNSON**  
INSURANCE AND REAL ESTATE  
311 Board of Trade Building  
Telephone: Main 7682; Up 1329  
Your Patronage Solicited.

**REAL ESTATE**  
E. X. St. Charles purchased from the Sheriff of Montreal, lot 94 parish of Pointe aux Trembles, with buildings thereon facing the public road, for \$14,250.

Nazaire Nadeau sold to Dieudonne Marell the southeast half of lot 32-7-15, parish of Montreal, together with Nos. 885, 886 and 87 Durocher street, Outremont, for \$13,000.

Ovila Charbonneau purchased from Alexander E. Prud'homme lots 3930-527 to 529, parish of Montreal, with buildings on Cardinal and Eadie streets, Emard ward, for \$15,000.

Alfred Hetu and Ovide Hetu purchased from Joseph Geroux and Jean Purenne lots 325-345 to 349 Cote St. Louis, measuring together 80 feet by 77 feet, with buildings in Reuther street, St. Denis ward, for \$30,000.

John Dawne purchased from Hiram Moses Levinoff, ten lots of land district of Cote St. Louis, each measuring 20 feet by 76 feet, with the buildings thereon, Nos. 3027 to 3061a St. Dominique street, containing thirty flats. The purchase price was \$45,810.64.

Of the 45 real estate deals formally registered yesterday, the largest being one for \$180,000. This was the purchase by Joseph Arthur Villeneuve from the Commercial Realty Company of 1,800,233 square feet of land in the parish of Lachine, the same being known as lots 1063 and 972 of that parish, having frontage to the Cote St. Paul road, and being bounded by lots 1066, 973, 972, 970 and 971.

**SPEAKERS AT BAR ASSOCIATION.**  
Ottawa, February 27.—Sir James Aikens, M.P., president of the Canadian Bar Association, announces that the speakers at the annual convention in Montreal, beginning March 19, will include Hon. James M. Beck, of New York, former assistant attorney-general of the United States, Henry Estabrook, of New York, and Sir Louis Davies, of the Supreme Court.

**FOUR MONTREAL INCORPORATIONS.**  
Ottawa, February 27.—The following Montreal incorporations are noted in this week's Canada Gazette:  
B. and L. Granite Co., capital \$149,000; Paquette and Grenier, Ltd., \$50,000; Deakin Construction Co., \$50,000; Montreal Hat Co., \$50,000.

**AMERICAN COMMERCIAL FAILURES.**  
New York, February 27.—Commercial failures this week in the United States as reported by R. G. Dun & Co. are 518, against 664 last week, 455 the preceding week, and 350 the corresponding week last year.

**WOULD PLACE NICKLE PRODUCTION UNDER GOVERNMENT CONTROL.**  
Toronto, February 27.—The Associated Boards of Trade in convention here passed the following resolution:  
Moved by Wm. Taylor, seconded by J. P. Black: Whereas we believe the people of Ontario as a whole desire the assurance that should any future occasion arise the nickel produced in the Dominion of Canada in so far as the refined product goes should be under the control of the Government.  
And whereas the Honorable Minister of Lands, Forests and Mines has announced that it is the intention of the Government to appoint a Royal Commission.  
Resolved that this Associated Board of Trade assembled highly commend their action, and we as a body sincerely trust the men appointed will be non-political, practical and thoroughly impartial.  
And be it further resolved that it is in the interest of the Dominion of Canada and the British Empire that the refining of all nickel, copper matter be under Government control and be refined in Canada.

**The Provident Accident and Guarantee Company**  
Issues the following policies:  
Accident, Burglary, Fire, Plate Glass, Contract Bonds, Fidelity Bonds, Automobile, Judicial Bonds, Employers' and Public Liability.  
HEAD OFFICE: — MONTREAL.  
160 St. James St. — Tel. Main 1625.

**A Record of Success**  
At DECEMBER 31, 1914.  
INSURANCE IN FORCE \$34,326,928  
ASSETS 14,916,098  
NET SURPLUS 2,116,166  
PAID POLICYHOLDERS IN 1914 1,319,083  
The unexcelled financial standing of the North American Life and its progressive policy ensure the highest degree of success for the Company, and satisfaction to the policyholders.  
Insure with—  
**North American Life Assurance Co.**  
HEAD OFFICE . . . . . TORONTO, Can.

**The Canada Life Way**  
The Canada Life limited premium policy, after all its premiums have been paid, continues to receive substantial dividends.  
**This May Mean Hundreds of Dollars**  
to the estate of the assured, in dividends earned by the policy after all premium payments on it have ceased.  
**HERBERT C. COX**  
President and General Manager

**INSURANCE FIRMS DENOUNCED FOR NON-PAYMENT OF TAXES**  
Companies and Men Running Them as Much Traitors as Men of Field of Battle Who Acts That Way? is Charge.  
Toronto, February 27.—The non-payment of the life insurance companies' taxes is largely responsible for the fact that the Ontario government this session had to report a deficit, declared Hon. Mr. McGarry, in the course of his budget address in the Legislature.  
The government is now raising the companies for the tax, and a long, bitterly contested legal fight is under way to determine whether the tax is really a direct one and therefore within the right of the province. The companies are basing their case upon the contention that it is an indirect tax and therefore unconstitutional.  
"These companies and the men running them are just as much traitors to this country as the men on the field of battle who acts that way, knowing we required money—for that was well known throughout the province last summer—these gentlemen (the Canada Life directors) hiding behind their friends, the legal luminaries in the city, and joining with them those other companies whose names I have given the honorable members of this House, say to us: 'Although the province requires money, although we have admitted the principle of the tax during the past 15 years, although we willingly paid it during the whole time of the late Administration, yet in this year of crisis, at a time of peril to the Empire, when the province needs money it is a good time for us to fight them.'"  
"I place the gentlemen who form the boards of directors of these companies in the judgment of the people of the Province of Ontario, and ask them to deal out to these companies that castigation, that merited disapproval, which every honorable man should give them in this hour of trial to the people of the province," said Mr. McGarry.  
"There was not one American company doing business in the province that did not pay the full amount of this tax. I have a list giving the taxes in every state in the American Union. In 43 States there is similar taxation of insurance companies, and in some cases they run as high as 2 1/2 per cent, compared with 1 1/2 per cent. of the gross premiums here. These companies feel it their duty to the state that protects them to pay their taxes."  
"I am warning the companies now that if through the litigation they have brought upon this government, any court should be found which will give effect to the legal technicality they have raised and allow these people to get out of paying the money they justly should, then this Legislature, exercising its supreme authority, will be asked to pass legislation, not alone insuring the collection of this \$135,000, but will penalize these companies who refuse to pay this taxation."  
The following are the companies named by Mr. McGarry, and the amount given as their obligation to the province:  
Canada Life Insurance Company . . . \$25,639.25  
Confederation Life Insurance Company . . 13,783.68  
Continental Life Insurance Company . . . 3,316.12  
Crown Life Insurance Company . . . 1,613.95  
Dominion Life Insurance Company . . . 3,886.64  
Excelsior Life Insurance Company . . . 4,753.12  
Federal Life Insurance Company . . . 7,336.16  
Imperial Life Insurance Company . . . 11,108.26  
Manufacturers Life Insurance Company . . 11,504.34  
Mutual Life Insurance Company . . . 21,164.25  
National Life Insurance Company . . . 3,129.87  
North American Life Insurance Co. . . 12,219.74  
Sun Life Insurance Company . . . 20,219.74  
Travelers' Life Insurance Company . . . 516.55  
\$112,457.76

**REAL ESTATE AND TRUST COMPANIES**  
Quotations for to-day on the Montreal Real Estate Exchange, Inc., were as follows:  
BID ASKED  
Aberdeen Estates . . . . . 125  
Budin Ltd. . . . . 107  
Bellevue Land Co. . . . . 70  
Bleury Inv. Co. . . . . 97  
Boulevard Realty Co. . . . . 104  
Canadian Consolidated Land, Limited . . 15  
Cartier Realty . . . . . 78  
Central Park, Lachine . . . . . 100  
City Central Real Estate (com.) . . . 107  
Highland Realty Co. . . . . 55  
Incorporation Estates . . . . . 120  
Lachine Land Co. . . . . 55  
Cote St. Luc & R. Inv. . . . . 50  
C. C. Cottrell, 7% (pfd.) . . . . . 17  
Credit National . . . . . 119  
Crystal Spring Land Co. . . . . 58  
Daoust Realty Co., Limited . . . . . 45  
Denis Land Co., Limited . . . . . 75  
Dorval Land Co. . . . . 15  
Drummond Realities, Limited . . . . . 100  
Eastmount Land Co. . . . . 90  
Fort Realty Co., Limited . . . . . 24  
Greater Montreal Land Inv. (com.) . . 174  
Greater Montreal Land Inv. (pfd.) . . 118  
Greater Montreal Land Inv. (pfd.) . . 384  
Improved Realities Limited (pfd.) . . 50  
Improved Realities Limited (com.) . . 15  
K. & R. Realty Co. . . . . 78  
Kempore Realty Co. . . . . 70  
La Compagnie D'Immeuble Union, Ltd. 55  
La Compagnie Immobiliere du Can. Ltd. 67  
La Compagnie Immobiliere Ouest de N. D. de Grace . . . . . 91  
La Compagnie Industrielle D'Immeubles . 10  
La Compagnie Montreal Est. Ltd. . . 90  
La Compagnie Nationale de L'Est . . . 80  
Lachine Land Co., Limited . . . . . 125  
Land of Montreal . . . . . 97  
Land of Montreal . . . . . 97  
La Societe Blvd. Pie IX . . . . . 64  
Laurzon Dry Dock Land, Limited . . . 80  
Longueuil Realty Co. . . . . 100  
L'Union de l'Est . . . . . 100  
Model City Annex . . . . . 40  
Montmartre Realty Co. . . . . 10  
Montreal Deb. Corporation (pfd.) . . 44  
Montreal Deb. Corporation (com.) . . 34  
Montreal Western Land . . . . . 80  
Montreal Extension Land Co., Limited . 92  
Montreal Factory Lands . . . . . 55  
Montreal Land & Imp. Co., Limited . 95  
Montreal South Land Co., Ltd. (pfd.) . 40  
Montreal South Land Co., Ltd. (com.) . 10  
Montreal Welland Land, Ltd. (pfd.) . 78  
Montreal Welland Land, Ltd. (com.) . 15  
Montreal Welland Land Co. . . . . 75  
Montreal Western Land, Limited . . . 83  
Mountain Sights, Limited . . . . . 76  
Mutual Land & Realities Corporation . 50  
North Montreal Real. Limited . . . . 125  
North Montreal Land, Limited . . . . 150  
Notre Dame de Grace Realty . . . . . 100  
Ottawa South Property Co., Limited . 109  
Pointe Claire Land . . . . . 100  
Quebec Land Co. . . . . 175  
Rivera Estates . . . . . 70  
Rockfield Land Co. . . . . 100  
Rockfield Park Realities Co., Limited . 71  
St. Andrews Land Co. . . . . 90  
St. Catherine Real Co. . . . . 75  
St. Denis Realty Co. . . . . 90  
St. Lawrence Blvd. Land of Canada . . 115  
St. Lawrence Heights, Limited . . . . 55  
St. Lawrence Inv. & Trust Co. . . . . 100  
St. Regis Park . . . . . 95  
South Shore Realty Co. . . . . 45  
St. Paul Land Co. . . . . 650  
Summit Realities Co. . . . . 30  
Transit Station Bldg. (pfd.) . . . . 80  
Union Land Co. . . . . 80  
Viewbank Realities, Limited . . . . . 140  
Westbourne Realty . . . . . 147  
Westbourne Realty Co., Limited . . . 75  
West End Land Co., Limited . . . . . 80  
Windsor Arcade Ltd., 7% with 100% bonus . . . . . 70  
Alex. Bldg., 7% sec. mtg. bonds, with 50% bonus com. Bonds . . . . . 75  
Arenia Gardens, Toronto, 6% Bonds . . 79  
Caledonian Realities Co., Ltd., 6% . . 75  
City Real Estate Bond . . . . . 75  
C.R. & Inv. Co. Bond . . . . . 75  
March Trust Gold Bond . . . . . 95  
Montreal Deb. Corp. 6% Deb. . . . . 30  
Transportation Bldg., 7% . . . . . 70  
Crown . . . . . 110  
Eastern . . . . . 100  
March Trust Co. . . . . 250  
National . . . . . 200  
Prudential (com.) . . . . . 400  
Prudential 7% pfd., 50% paid up (pfd.) . 95  
Eastern Securities . . . . . 80

**PERSONALS**  
Mr. R. McCarthy, of Winnipeg, is at the Ritz.  
Mr. J. B. Craven, of New York, is at the Ritz.  
Mr. J. H. Plummer left for Toronto last night.  
Mr. J. L. Tiffany, of New York, is at the Ritz.  
Mr. M. E. Taylor, of New York, is at the Windsor.  
Sir Montagu Allan will be in Ottawa next week.  
The Hon. Robert Rogers arrived at the Ritz-Carlton yesterday afternoon.  
Mr. N. Lavoie, of Quebec, is staying at the Place Viger.  
The Hon. R. Dandurand is the speaker at the Reform Club lunch today.  
Mr. George Bury, vice-president of the C. P. R., left last evening for Winnipeg, expecting to be absent about a week.  
The visiting governors at the Western Hospital for the ensuing week are: J. A. Springle, M.D.; H. E. Stearns, L. H. Stearns, J. R. Spier, M.D., and Jas. Stachan.  
Messrs. Wm. Mackay, R. McD. Paterson, T. L. Morrisey, Charles Gaudet, K.C., and P. M. Wickham, of Montreal, and P. J. Kirkpatrick and R. F. McCullum, of Toronto, are at the Chateau Laurier, Ottawa.  
**FREE IMPORTATION OF PASSOVER BREAD.**  
Ottawa, February 27.—The usual order-in-council has been passed allowing the free importation of Passover bread and maize during the month of March for the season of the Jewish Passover.

**ELECTED A DIRECTOR.**  
Mr. Napoleon Rochon has been elected a director of the General Animals' Insurance Company of Canada, of which the yearly report has recently been submitted to the shareholders. The scope of the company is being considerably extended and the report shows a satisfactory state of affairs.

**MR. GREENSHIELDS VISITS OTTAWA.**  
Mr. J. N. Greenshields spent a few days this week at the Chateau Laurier in Ottawa.

**Notices of Births, Marriages and Deaths, 25c each insertion.**  
**BIRTHS.**  
ALEXANDER—At the Mount Stephen Apartments, on February 21st, the wife of J. Harold Alexander, of a son.  
WILLIAMSON—On February 22nd, to Mr. and Mrs. Randolph B. Williamson, 20 Vendome Avenue, a daughter.  
**MARRIAGE.**  
THOMAS-MACLEAN—At Montreal, on February 20th, 1915, at the Church of St. James the Apostle, by the Rev. A. P. Shattford, Laura Belle, daughter of the late Mr. John Thomas and Mrs. Thomas, of Bedford, Que., to Allan B., son of Mr. M. A. MacLean, The Knoll, Pointe Claire, Que.  
**DEATHS.**  
BRYSON—At his late residence, 128 Stanley street, Montreal, on Tuesday, February 23rd, 1915, William Leslie, eldest son of the late Campbell Bryson, in his 60th year. Funeral private. Please omit flowers.  
McLENNAN—At By the Lake, Lancaster, Ont., on Sunday morning, February 21st, Margaret Julia, beloved daughter of the late John McLennan, Esq., M.P., and Mrs. McLennan.  
KING—At Waterville, P.Q., Reginald Adolphus Doolittle King, M.D., C.M., son of the late Rev. William King, for many years a Church of England minister at St. Sylvester, and Rural Dean of Megantic and Quebec, and brother of the Rev. Rural Dean Ernest King, of Quebec, on February 24th, at 2:45 p.m., to Cote des Neiges Cemetery. Friends and acquaintances are respectfully invited to attend. Quebec, P.Q., Ill. and London, Eng., papers please copy.

**HOSPITAL AND ACCIDENT INSURANCE CO. IN LIQUIDATION**  
The Western Hospital and Accident Insurance Company, of Regina, has gone into voluntary liquidation, and will be wound up. Mr. Arthur E. Fisher, superintendent of insurance for Saskatchewan, has been appointed liquidator. The outstanding policy liability was reinsured in the Merchants Casualty Company, of Winnipeg, from three o'clock in the afternoon on the 25th of January, 1915. The remaining liabilities of the company in Alberta with respect to claims under policies are fully covered by the company's deposit with the provincial treasurer. Any person having a claim against the company should file the particulars of same with Mr. Fisher, the liquidator, at Regina, and also send a copy to the office of the superintendent of insurance.

**CLASSIFIED ADVERTISEMENTS**  
2c. Per Word for the First Insertion  
1c. Per Word for Each Subsequent Insertion

**AGENTS WANTED.**  
AGENTS - \$50 WEEKLY SELLING AUTOMATIC twist base eggbeater; entirely new; sample and terms, 25c; money refunded if unsatisfactory. Collette Mfg. Company, Collingwood, Ont.  
WANTED - TO SELL OUR NEW DOLLAR HOME specialty; exclusive territory. Box 32 Journal of Commerce.  
WANTED - A FEW GOOD AGENTS - TO SELL Canadian Pacific Railway farm lands. Apply to Joseph H. Smith, Rooms 306-308 C. P. R. Building, Toronto, Ont.  
WANTED - AUTOMOBILE OWNERS TO ENQUIRE about our insurance policy for autos. Best in Canada. Phone M. 3487 or write London & Lancashire Guarantee and Accident Insurance Co., 164 St. James St., Montreal.  
**APARTMENTS TO LET.**  
"THE HIGH," 21 Prince Arthur street west. There are a few vacancies in this desirable apartment house. Fireproof, all modern conveniences, balconies. Apply Janitor; phone Up 521, or R. P. Adams, Main 7559.  
**ROOMS TO LET.**  
OVERDALE AVENUE, No. 6—To let, bright large room, with hot and cold water, gas, and all home comforts, use of phone and piano; very reasonable, central to both stations, suitable for two gentlemen or married couple.  
**ASSIGNES & ACCOUNTANTS.**  
EDWARDS, MORGAN & CO., Chartered Accountants, Toronto, Montreal, Winnipeg, Calgary and Vancouver.  
E. R. C. CLARKSON & SONS, Trustees, receivers, liquidators, established 1841. Clarkson, Gordon & Dilworth, chartered accountants, Toronto.  
**BUSINESS CHANCES WANTED.**  
ADVERTISER, WHO IS A THOROUGHLY PRACTICAL man, would like to meet party or parties with some money to invest in a small woolen mill. Address Box 441, Journal of Commerce.  
EGERTON R. CASE, Registered Patent Solicitor, Temple Bldg., Corner Bay and Richmond Sts., Toronto. Offices: Ottawa, Washington, Booklet on request.  
**BUSINESS OPPORTUNITIES.**  
FOR SALE—COMPLETE SAW MILL—Consisting of haul up, circular mill, Wickes gang, complete filing room equipment, trimmers, edgers, slash tables, live rolls, etc., just as erected, and running only few months from new; great bargain. The A. R. Williams Machinery Company, Limited, Toronto, Ont.  
**FOR SALE.**  
USE YOUR SPARE TIME TO BUILD UP A MAIL order business of your own; we help you start for a share in profits; 27 opportunities; particulars free. Mutual Opportunities Exchange, Buffalo, N.Y.  
**SEED CORN—CANADIAN GROWN SEED CORN** for sale. G. T. Crow, Prairie Siding, Ont.  
**SOLDIERS' SWAGGER STICKS AND CAVALRY** and artillery whips; large stocks and all made in Canada goods retail. The Alligator, St. Catherine St. West.  
**CORRUGATED GALVANIZED IRON SOLD DIRECT** to consumers by the manufacturers; write for catalogue and prices. W. E. Dillon Co., Limited, 183 George street, Toronto.

**SHORTS AND FEED SACKS**—In good order; also two-bushel jute bags. John H. Rowell, flour and grain merchants, Montreal.  
**FIRE ESCAPES**—Factories, Hotels, etc. The Geo. B. Meadows Wire, Iron & Brass Company, Limited, Toronto.  
**LIVE STOCK.**  
FREE - WE WILL GIVE FREE TO ANY PERSON interested in stock or poultry one of our 80-page illustrated books on how to feed, how to build hen-houses; tells the common diseases of poultry and stock with remedies for same; tells how to cure roup in four days; tells all about our royal purple stock and poultry foods and remedies. Write W. A. Jenkins Mfg. Co., London, Canada.  
**PERSONAL.**  
THE REV. M. O. SMITH, M.A., instructor in the Languages and Mathematics. After April at No. 544 Sherbrooke St. West. Or apply at Miss Poole's 45 McGill College Ave., Tel. Uptown 219.  
**SITUATIONS WANTED.**  
SITUATION WANTED AS MILLER—Any wheat, and system, any capacity. Box 127 Journal of Commerce.  
SITUATION WANTED AS CHIEF by railroad detective; age 59; expert claims adjuster; 10 years' experience; give me a trial; my railroad experience is a very valuable asset. Box 53 Journal of Commerce.  
WANTED—POSITION AS TINSMITH and plumber or assistant salesman and plumber; good reference. Box 71 Journal of Commerce.  
YOUNG MAN REQUIRES SITUATION—Bookkeeper stenographer, references. Box 44, Journal of Commerce.  
**SNOWSHOES, HOCKEY OUTFITS.**  
SNOWSHOES, TOBOGGANS, SKIS, SKI-BOOTS, skates, boots, woolen outfits, for sale or hire; hockey outfits ready made, \$2.50 suit; also for hire. Secretaries. Phone Up 1249-5153. Smyth's, 370 Dorchester West.  
**TYPEWRITER REPAIRS.**  
AGENTS FOR AMERICAN OLIVER TYPEWRITERS. Expert repairs on all makes. American Machine-ists, Limited, 324 Craig West. Main 1615.  
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