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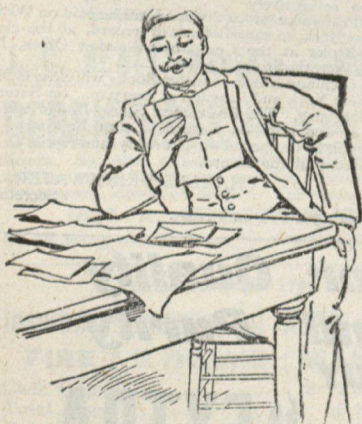
Manufacturers' Accounts.

By WILTON C. EDDIS, F.C.A.
W. B. TINDALL, A.C.A.

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Mercantile Summary.

G. B. NOLAN, clothing dealer, Trenton, Ont., who was recently burnt out, now offers to compromise with his creditors at 50 cents on the dollar.

JAS. H. WARNER, blacksmith, Hickson, Ont., has carried on business in a small way since the spring of 1898. He never made headway, however, and has now assigned.

A DESPATCH of Tuesday last, from Victoria, B.C., says that the miners of Nanaimo have gone on strike. About 8,000 men went out against the Western Fuel Company, of San Francisco, which recently acquired the mines of Nanaimo. The miners are asking for a general advance from 75 to 80 cents a ton to date from 1st, of March.

INCORPORATED ACCOUNTANTS (ENGLAND).

The Incorporated Accountants' Students' Society, of London, England, has issued the syllabus of lectures and discussions for the spring session of 1903. A special feature is the course of six lectures on "Company Law," by J. Ashton Cross, barrister-at-law. The series shown on the syllabus received is as under:

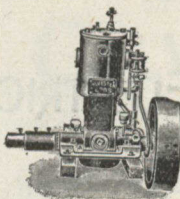
"Presidential Address," by Herbert Vigers, F.S.A.A.; "Company Law," by J. A. Cross. (1) The distinctive features of limited liability companies. (2) Promotion and formation of a company, with hints as to the purchase agreement, and memorandum and articles of association. (3) The prospectus making a market underwriting. (4) Allotment, beginning business, statutory meeting, the secretary. (5) Accounts, dividends, auditors. (6) receivers, liquidators. "Card Ledgers," by E. D. Robbins, managing director, Rockwell-Wabash Company, limited. "Banking Accounts," by T. H. Berger, A.S.A.A. "Verification of Cash and Securities," discussion opened by Richard A. Witty, A.S.A.A. The lectures on "Company Law" are open to all members of the parent society.

WHOLESALE NOTES.

The W. R. Brock Company, Toronto, are showing in their woolen department an exceedingly large range of Scotch tweeds, in the very latest London designs, and in exclusive colorings. They have just cleared out 12,000 yards of black and blue cheviots and black and blue serges, which they will sell at less than the manufacturers' prices in England.

Messrs W. G. A. Lambe & Co., wholesale grocery brokers, Toronto, inform us that the St. Lawrence Sugar Refining Co. have adopted the elastic crinkle-paper for lining the barrels in which is packed their granulated sugar. This is a great advantage, as it absolutely prevents any dirt or chips from getting into the sugar, and the latter from sifting out should the barrel undergo rough handling.

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