

R. Wilson-Smith, Meldrum & Co.**STOCK AND
EXCHANGE Brokers****STANDARD CHAMBERS, 151 ST. JAMES
STREET, MONTREAL**

Members of the Montreal Stock Exchange.

Orders for the purchase and sale of stocks and
bonds listed on the Montreal, London, New York
and Toronto Stock Exchanges promptly exe-
cuted.**Trade
Marks**We suggest, design
and secure Trade Marks
in Canada, England &
the United StatesCan we be of service
to you?**S. J. LAW & CO.**
60 Yonge St., Toronto.**Joel Hallworth, Jr.****Accountant, Assignee and
Auditor**Gray Building,
24 Wellington St. West,**TORONTO****The latest
Official Test of the
New American
Turbine****At Holyoke proves it
to be the Most
Powerful and Most Efficient
Water Wheel made.**We furnish it in sizes to develop from 3 h.p. to
over 500 h.p. under 15 ft. head, fitted with the latest
lifting cylinder gate or swing gates, and on vertical or
horizontal shafts as required. Heavy machine dressed
gears, iron bridgetrees, grain elevator machinery. De-
signs for the improvements of water powers executed.**THE WM. KENNEDY & SONS, LIMITED****OWEN SOUND, ONT.****Montreal Office—Y. M. C. A. Building.****Spratt & Macaulay****COMMISSION,
INSURANCE AND
SHIPPING AGENTS,****VICTORIA, B. C.****CORRESPONDENCE SOLICITED.****Reference—Bank of British North America.****Mercantile Summary.**THE Atlantic & North-west Railway
Company will next session seek an ex-
tension of time for the completion of its
work, while the Pacific & Yukon Railway
Company gives notice of an application
next session for a charter from Pyramid
Harbor to the Five Fingers Rapids.WITH the notion of commemorating
Imperial Penny Postage, the Review
Printing Co., Limited, of Peterborough,
have issued (under copyright), a cor-
respondence envelope, bearing an appro-
priate design, which envelopes they will
sell to individuals or to the trade.BUSINESS troubles in the Province of
Quebec are reported for the week as fol-
lows: M. Lavigne & Co., general dealers,
Hull, are reported in deep water. An ac-
countant has examined their affairs with
the result that they are shown to owe some
\$30,000, and assets somewhat less. It is
expected that an offer of compromise will
follow.—J. N. Thibodeau, of Lake Me-
gantic, has not been able to complete the
extension arrangement reported, and has
now assigned.—Francis Normand, gen-
eral store, Asbestos, has assigned. The
business was started a year ago as a
branch of his father's business at Ste.
Julie, with him as local managing partner,
and was turned over to him altogether last
spring, but he has made brief running of
it. He owes about \$3,000, mainly in Que-
bec.—We reported J. T. Pouliot, a lead-
ing merchant of L'Islet, as offering 50
cents, which figure he afterwards increased
to 75 cents. He has evidently found diffi-
culty in getting a settlement, and has now
been asked to assign.—F. Lavoie, of St.
Eugene, for many years followed his trade
of blacksmith, but several years ago
branched out into a small store, which has
evidently wrought his ruin. He has just
assigned.—A. T. Winter, of Sherbrooke,
succeeded his father about a year ago in a
very old established harness business. The
old gentleman had become involved
through over-building, and the son as-
sumed this business, with its liabilities,
but has evidently found the load more than
he could carry. After frequent suits he has
had finally to assign to the court.—The
assets of J. H. Bedard at Franklin are to
be sold on the 13th inst.—Oswald Fra-
dette, tanner at St. Antoine, is arranging
an extension spread over two years.**Rubber Stamp Talks!**I want to take a few seconds of
your time each week to read this cor-
ner. I will make it readable and of in-
terest to all. My business is the
manufacture of Rubber Stamps of
superior quality. I aim to conduct my
business in a businesslike, honorable,
and courteous manner, that I may
merit the full respect and confidence of
my patrons.I shall be pleased to have your orders or to
have you ask for any information you may desire.
C. W. HACK, 11 King St. W., Toronto.**The
NORTHERN ELECTRIC**

AND

Manufacturing Co., Limited

MANUFACTURERS OF AND DEALERS IN

**Electrical Apparatus
and
Supplies**

OF EVERY DESCRIPTION

Special attention to
all classes of**METAL WORK**OFFICE, Bell Telephone Building, Notre Dame St.
FACTORY, 371 Aqueduct St.**MONTREAL****Wm. Parks & Son**

Limited.

ST. JOHN, N. B.**COTTON MANUFACTURERS**AGENTS—J. SPROUL SMITH, 24 Wellington St. W.
Toronto. DAVID KAY, Fraser Building, Montreal
JOHN HALLAM, Toronto, Special Agent for Beam
Warps for Ontario.Mills—New Brunswick Cotton Mills, St.
John Cotton Mills.**The "Acx" System of
Filing Invoices**Pronounced by those who are employing it, simpler,
more convenient and more serviceable than any other.
A new and time-saving application of elements more
or less used in every up-to-date office.Copies of orders, records of arrivals of goods, and
the invoices brought together in sets, adequately in-
dexed and permanently bound in book form. Posting
may be made direct to credit of Purchase Accounts,
with daily, weekly or monthly summaries for charges.
No journalizing necessary. Some of the more
prominent features of the system include the following:

1. A strongly-bound book, and one of
even thickness, whether holding 10 invoices
or 1,000 invoices. Books may be large or
small as pleasure.
2. Each record contains a copy of the
order, the report of receiving clerk and the
seller's invoice.
3. Copies of orders are presented serially
according to their numbers. Leaves of book
are regularly numbered.
4. Knowing the name of the seller or the
number of the order or the date of the in-
voice, the required page in the book is found
instantly.
5. No special form of order is demanded.
6. Full provision is made for recording
partial shipments, shipments of a single
order, distributed through a considerable
period of time, or several orders combined
in one shipment.
7. Always up-to-date. Less labor than by
any other plan.
8. Book is built up progressively. No
blank pages or dead stock to sit or carry
around.
9. The "Acx" System is the bookkeeper's
delight, because it saves labor, brings every-
thing ship-shape and enables him to answer
questions about invoices and prices instantly
from the actual figures.
10. The "Acx" System is greatly enjoyed
by the buyer as well as by the seller and
business manager, because it instantly
furnishes all required information about
purchases and orders out whether acquired
by order numbers, by names of sellers,
by date of order or by date of invoice.
11. The "Acx" System employs elaborate
equipment in view of the results accomplished
in less space.

Samples, together with full and complete specifications for construction and management,
forwarded carriage paid for One Dollar.**ACCOUNTANTS ASSOCIATION**

Publishers and Bookbinders

Wool Exchange Building

New York

To Become a Leader**LOWEST
QUOTATIONS
FOR
QUANTITIES.**and remain a leader is proof of merit. Long years ago honors were even among
writing fluids when Barnes' Ink entered the race for supremacy: how it quickly forged
ahead is a matter of history.**BARNES' INK**became the leading writing fluid and to-day, after years of trial, remains the blackest,
most permanent, most satisfactory ink on the market. If your stationer does not handle
this unapproachable Ink, write to the selling agents.**THE BARBER & ELLIS CO., Limited****Nos. 43, 45, 47, 49 Bay Street****TORONTO, Ont.**