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GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 193 Queen's Avenue, London, Ont.

COUNTIES Grey and Bruce collections made on commission, lands valued and sold, notices served. A general financial business transacted. Leading loan companies, lawyers and wholesale merchants given as references.

H. H. MILLER, Hanover.

WALTER SUCKLING & COMPANY, Winnipeg. Real Estate, Renting and Mortgages. 374 Main Street (ground floor). We undertake the management of estates, collection of rents and sale of city property. This agency controls the management of 350 dwellings. Over thirteen years' experience in Winnipeg property references, any monetary house in western Canada.

JOHN RUTHERFORD, OWEN SOUND, ONT.
Licensed Auctioneer for County of Grey.

Lands valued and sold; Notices served; Fire, Life and Plate Glass Insurance; several factory and mill sites in good locations to dispose of; Loans effected. Best of references.

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Manufacturers of Refined Sugars of the well-known Brand

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Of the Highest Quality and Purity
Made by the Latest Processes, and Newest and Best Machinery, not surpassed anywhere.

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In 50 and 100 lb. boxes.

"CROWN" GRANULATED
Special Brand, the finest that can be made.

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Very Superior Quality.

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(Not Dried).

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Of all Grades and Standards.

SYRUPS

Of all Grades in Barrels and Half Barrels.

SOLE MAKERS

Of high class syrups, in tins 2 lbs. and 8 lbs. each.

\$8,000.00

Finest bar and restaurant in Detroit, Mich. Location unexcelled. Cost over \$15,000 to fit up; good trade established. Present owner has other large interests occupying all his time. This is positively a chance worth investigating, and at price should meet with ready sale. Terms reasonable. Present manager will retain one-half interest if so desired.

"STEPHENS,"

116 Woodward Ave., Detroit, Mich.

Mercantile Summary.

A CALIFORNIAN, by a special process, has succeeded in solidifying petroleum into a black, solid mass, which burns like coal, with less smoke, and throws out thrice the heat. It can be cast in bricks, is clean, and gives out little petroleum odor.

A CONTRACT has been let for stringing the power wire of the Cataract Power Company from Decew's Falls to Hamilton. The contract calls for the completion of the work by May 20. The power house on Victoria avenue is rapidly nearing completion.

A MEETING of the Parliamentary colonial party was called for 22nd inst. to consider the action of the Government in bringing pressure upon Canada for the withdrawal of a Canadian proposal to reduce the postage from that colony from 2½d. to 1½d. per letter.

BOTH the big Canadian railways have issued a circular to agents east of Fort William, cancelling a former one and changing the arrangement governing the transportation of pedigreed cattle in less than car lots between stations on the companies' lines east of Fort William. Hereafter shipments will be way-billed at one-half regular tariff rates and at estimated weights as per Canadian Joint Freight Classification.

HERE is the way in which the Philadelphia Record makes game of the impending "war" with Spain, which is exciting the Americans: "The factories of the country are working double turn on swords, guns and bombs, and the war scare is thus putting bread and butter into many thousands of mouths. There may be a drop in the agricultural implement market when the swords shall come to be beaten into ploughshares, but it is early yet for solicitude on that point."

A WEEK ago, the Edmonton Board of Trade despatched an expert blaster and a pilot to clear the boulders from the Grand Rapids of the Athabasca. The business men and Klondykers subscribe the necessary funds. Calgary and Winnipeg Boards of Trade are being asked to assist. These western men are not of the style that contents itself, like the wagoner in Esop's fable, with calling on Hercules, in the shape of the Government, for help. In the meantime they turn to and help themselves.

THE sudden and regretted death of Mr. James Warnock has occasioned a number of changes in the personnel of the business of James Warnock & Co., makers of edge tools and carriage springs, at Galt. The firm has secured the services of Mr. F. H. Hayhurst, recently with Messrs. Van Tuyl & Fairbank, of Petrolia, who assumes, we understand, the entire management of the business. Pending these arrangements the works were closed for stock-taking, etc.; but these matters having been arranged, the factory is again running and ready to fill all orders.

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WE MANUFACTURE THE

Canadian Steel Air Motor, Pumps, Tanks, Tank Fixture of every description, and are also in position to give close prices for Galvanizing.

New Premises—Liberty St., Toronto.

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DEBENTURES FOR SALE

\$150,000 Bonds of the Victoria Rolling Stock Company of Ontario, Limited

Payable from one to ten years, bearing interest at 4 per cent. per annum, payable half-yearly. For sale to yield 4½ per cent., amounts and due rates to suit purchaser. Bonds \$1,000 each.

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Greatest Durability are Therefore
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