

drawals numbered 5,094,033, the total sum withdrawn being £35,171,475. The interest credited to depositors exceeded £3,000,000, and the total sum standing to their credit at the end of 1899 was £130,118,605. The number of depositors reached 8,000,000, or one in five of the population of the United Kingdom. The deposits made on the last day of the year numbered 121,978, representing a value of £389,648. These figures are the highest on record for a single day since the bank was established. The highest amount withdrawn in one day was £201,749 on the Tuesday after Easter. The distribution of the accounts as regards England and Wales, Scotland and Ireland, are shown, as well as the average amount to the credit of each depositor, and the proportion of depositors to population:

Country.	Number of Depositors.	Total to Credit of Depositors.
England and Wales .....	7,332,728	£117,619,724
Scotland .....	351,236	4,787,810
Ireland .....	362,716	7,711,071
Totals .....	8,046,680	£130,118,605

Ireland has the smallest proportion of depositors to population, but the largest sum per head. Scotland has £13 12s. per head; England £16 each, and one in 4.35 of the population.

—J. H. Clary, solicitor for the town of Sudbury, and Stephen Fournier, treasurer of that corporation, will furnish particulars and receive bids for the sale of \$13,500 worth of the town's debentures.

—The Chamberlain of the city of St. John, N.B., invites offers for the purchase of \$66,500 worth of debentures. The proceeds of the debentures will be expended for public improvements.

#### THE CANADIAN EXHIBIT IN PARIS.

The following paragraphs represent the views of two visitors to the Paris Exposition, which bear out in large measure what has been said before on the same subject: Dr. Lachapelle, of Montreal, premises his remarks by saying that about all that could be expected was accomplished in the interior, but that the exterior looked a good deal like the exhibition buildings which formerly disfigured St. Louis de Mile End, Montreal. He thinks that in future, in the case of Canada participating in any exhibition, this country should treat directly with the promoters. Canada, he declares, was given a building at a cost of \$125,000, which he would have been glad to build in Canada for \$20,000. The space was so small that the greater part of Canada's splendid agricultural machinery display as well as other articles had to be sent away to what is called the Vincennes annex, and out of 250,000 who would visit the Exposition daily, not more than 30,000 would think of going to Vincennes. Canada, however, has had a splendid revenge in her really magnificent fruit display. This, he said, had arrived late and was happily placed in the exhibition grounds, where everyone passed, and consequently Canadian fruit was the talk of Paris.

A gentleman of the name of Maurice Gintzburger, of British Columbia, writing in *The Mining Record*, criticises the Canadian building at the Paris Fair in the same manner. He says that in furs and lumber Canada beat the whole world, but that the specimens in various departments, minerals in particular, were badly exhibited, and that poor judgment was shown in the failure to purchase adequate space.

#### WHERE ACCOUNTANTS ARE SCARCE.

There has been of late a decrease in the number of certified accountants in New York, resulting in an absolute scarcity of these professional men in that city. This is owing to the increased severity of the examinations imposed by the Board of Regents, to which the law of 1896 gave power to certify public accountants. In order to relax the scarcity complained of, the University of the State of New York has established a special college department for public accountants. The plan is for a two-years' course, to consist of two-hour sessions, five evenings per week. The course is sure to have the direct sup-

port of officers of banks and other financial institutions, who will do their utmost to encourage their clerks to avail themselves of the opportunities thus presented. The curriculum is to embrace the theory and principles of accounting, partnership, manufacturing, transportation, as well as corporations and various forms of trusts, etc. Also finance, including the credit system, currency, banking systems, negotiable paper, stock exchange dealings, etc. Beside these economics, commercial history, ancient and modern, with the elementary principles of common and statutory law, will form a very important part of the course.

If all the business colleges in the States had lived up to their pretensions it would not have been necessary for the university to adopt a course of this kind. Unfortunately many of the business schools in this country suffer for want of a well trained principal, and are entirely too lax in their methods to do good and profitable work for those who enter for instruction; indeed, superficial work is the bane of many of these schools. Another deplorable fact is that thousands of students seem quite content with a mere smattering only, such as they can get in many of the so-called business colleges in cities and towns, instead of that thorough training that will fit them to pass the necessary examinations for Chartered Accountant. To obtain this should be the aim of all who purpose entering upon a commercial career, for success in which skill is now so necessary. We shall never have thorough work until students are prepared to spend at least a year in special training in this most important and interesting study of accounts, and all their relations with commercial transactions.

#### FOR GROCERS AND PROVISION DEALERS.

Eggs appear to be in good demand in all parts of the United Kingdom, and prices are advancing.

A further advance is reported in dried currants, the cable announcing 42s. as the price for fine Filiatras.

According to British Columbia figures, the catch of salmon for the northern part of the province seems likely to about equal that of last year.

Liverpool prices for Canadian bacon, Wiltshire sides, are 55s. to 58s., for hams, 56s. to 58s., and in London, the latter are priced at 56s. to 60s. In Bristol, a quieter tone prevails in these articles, according to latest advices.

In Liverpool, Canadian creamery butter is quoted at 100s. to 105s., and dairy at 85s. to 88s., and in London, Canadian is held at 100s. to 105s. In Bristol and in Glasgow, the market is dull, and prices have a downward tendency.

The cheese market in the Old Country shows a stronger under-current again in most places, though in London the movement continues somewhat dull. In the latter city, finest Canadian new cheddars are worth 51s. to 53s.

Liverpool despatches give the information that the new sterilized air process of preserving meat is so far a failure. A large portion of the beef and mutton brought over from Buenos Ayres was condemned by the sanitary inspector, and the rest of the cargo realized about half the prices of American chilled beef.

Exports of cheese from Montreal last week aggregated 88,854 boxes, well distributed to Liverpool, Manchester, Glasgow, London, Leith, Cardiff, Bristol and Dublin. For the corresponding week of 1899, the figures were 76,658 boxes. Butter shipments abroad were comparatively limited, the figures being 16,136 packages, where in the same week last year they amounted to the unusual quantity of 45,000 packages.

A peculiar condition is said to be affecting some 40,000 eggs held in cold storage in Boston. Owing to having been placed in juxtaposition to some fruit, though separated from the latter by a partition, they, or at any rate a very large number of them, have acquired a fruit flavor. Eggs, like a good deal of other country produce, have the power of absorbing surrounding aromas to a very large extent, and dealers, shippers and others should exercise the greatest care in placing them where they cannot receive damage from this cause.

In talking the other day to one of our leading grocery agents, he expressed his surprise that guava jelly is not more