EARNINGS

CANADA LIFE

ASSURANCE COMPANY

AN IDEAL INCOME

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 lib-eral Monthly Income Folicy on the market write, stating age at nearest bitchday, to WALTER I. JOSEPH, Manager,

Prevince of Quebec and Eastern Ontario
Suite 502 McGILL BLDG., MONTREAL, QUE

The Federal Life Assurance Company

Quebec.
Apply to G. L. SWEENEY,
Provincial Manager, MONTREAL,Que.

THE BRITISH CANADIAN

Co., Limited Real Estate, Timber Limits, Farm and Coal Lands, Water Powers

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605-606 TRANSPORTATION BLDG.

Cable Address: BRITISHCAN Codes: Western Union & Promier Bentler

THE PROVIDENT, ACCIDENT

& GUARANTEE COMPANY

Accident, Health, Employer's and Publi Liability, Burgiary, Plate-Glass, Pidelity Bonds, Contract Bonds, Automobile.

Head Office, MONTREAL 180 St. James Street

THE LONDON & LANCASHIRE LIFE & GENERAL ASSURANCE

ASSOCIATION, LIMITED

Chief Office for Canada:
164 ST. JAMES, STREET, MONTREAL,
ALEX, BISSETT, Manager for Canada

UNION **ASSURANCE SOCIETY**

LIMITED.

OF LONDON, ENGLAND.

FireInsurance since A.D. 1741

Canada Branch, Montreal: T. L. MORRISEY. Resident A

North-West Branch, Winnipeg: THOS. BRUCE, Branch Monager.

Agencies throughout the Dominion

GET THE BEST

Do not p'ace your Insurance policy unti-you have learned all about the Guar-anteed Investment Plan offered by

The Manufacturers Life Insurance

Company
Head Office TORONTO

North American Life

Assurance Co. "Solid as the Continent."

= 1913 =

NOT XXXX No. 30

RAILWAYS

DIAN PACIFIC

or St. 13.00 a.m., \$9.05 pm.
at., \$17.55 pm., \$6.30 a.m.,
chard \$5.44 pm., \$7.11 a.m.
punkport \$9.55 a.m. \$7.58 a.m.
Parlor and Sleeping Care.
y ex. Sunday. *Dally.

EEKERS' EXCURSIONS.

Tuesday Until Oct. 27.
s good for Sixty days.
Edmonton and Int. Station

d Tickets Now on Sale. TORONTO.

lle, Trenton, Brighton, Col-t Hope, Newcastle, Bow-Oshawa, Whitby, Leave . \$.45 a.m.

LAKE ROUTE TO THE
WEST.

FF leave Port McNicoll
repet Friday and Sunday
to connect.
To St. 10 p.m., 10.50 p.m.,
vening previous.

1055 343-43 Street
Window Hotel in 11 fee

TRUNK SYSTEM

Track all the Way.
AL-TORONTO-CHICAGO.
ERNATIONAL LIMITED.
Train of Superior Service.
treal 9 a.m., arrives Toronto
Detroit 9.55 p.m., Chicago

ED NIGHT SERVICE treal 11.00 p.m., arrives To-.m., Detroit 1.45 p.m., Chi-p.m. Club-Compartment ar Montreal to Toronto

HE ISLANDS. rist fares—Through service ENCE DAY CELEBRA. TION. Vt. and return \$2.20 nd returning July 4th.

E AND RAIL ROUTE
ESTERN CANADA.
to, 11.15 a.m., Mondaya,
and Saturdays, via Grand
rnia, Northern Navigation
William, and Grand Trunk
ints in Western Canada.

EKERS' EXCURSIONS.
Tickets to Western Canago, on sale every Tuesday
27th, at very low fares. good for two months.

St. James St. cor. St. Francols
Xavier—Phone Main 6905
adsor Hotel "Uptown 1187
aventure Sta'n" Main 8229

ADIAN

INTREAL ORONTO DETROIT CHICAGO

ast Express ervice

ours of solid comfort—Co :—Library—Observation Caj Fourist Sleepers—Dining Caj fan'' via Canadian Pacific chigan Central.

ET OFFICES:

LINE TO TORONTO FRAIN TO CHICAGO rains leave at 8.45 a.m. the rail route of the ul being used from ago.

ago.

or Trenton, Colborne,

or Port Hope, Rowman
nd Whitby can take

each their destination

early in the afternoon.

dees are thus broughtnection with Montreal

ORTLAND-CASCO NE COAST POINTS. NE COAST POINTS.
cafe and a Pullman
Parior car are being
and Trunk Raffwa's
teaving Bonaventure
i. daily and arriving
i.m.
ring Montreal at 8.15
mg Portland at 7.30
pped with high-class
eeping cars.

ng advertisements he Journal of Com-

Counties

ny

TEAM CARS. Vaterloo and inm Marieville to m., and Waterloo iced Fares to all

Montreal.

J. E. E. DICKSON, Canadian Manager W. D. AIKEN. Superintendent Accident Dept

SURPLUS SIN LIFE AGENCY EXPECTS RECORD YEAR

Figures for Last Six Months Ahead of Same Period Last Year.

AGENTS PROGRESSIVE

1912 Was Best in History of Agency, But 1914 Expected to be Even Better.

Agency, But 1914 Expected to be Even Better.

Mr. Henry Watson, Assistant Manager of the city agency of the Sun Life Assurance Company, who is in charge of the Montreal office during the absence of Mr. J. C. Stanton, Jr., Manager of the agency, stated yesterday that frem the present conditions of business they car 1914 promised to be a record-breaker. Up to the end of June the agency had written \$235,000 more of new business than they did during the same period last year. Our aim, said Mr. Watson, is to surpass the figures of 1912, which was the record year for the agency.

Payments of premiums were also coming in very well.

When asked it the agency was employing more men than in past years, and if this might be a reason for the increase in new business which had been written. Mr. Watson said this was not the case, the agency had about thirty-five agents in the field as usual, but he considered that they had all improved in their business getting abilities.

can be secured to your Beneficiary with Absolute Security by Insuring in the Union Mutual Life Insurance Company, Portland, Maine

通报报报报报报报报报报报报报报报报报报报报报报报报 Real Estate

The Federal Life Assurance Company
Home Office - Hamilton, Can.
still continues to go forward with leaps
and bounds. The year 1918 goes down
as easily the best in this progressive
Company's history. Large increases
were shown in every department. One
of the largest was in the Assets, the
backbone of any Insurance Company.
This fund increased over HALF A
MILLION DOLLARS, and now
amounts to \$5,400,944.30. As these assets are dependable and of the highest
quality, it shows a Company well
worth working for. Agency openings
for the right men are in Ontario and
Quebec. There were forty-eight registrations made yesterday of real estate deals, and the largest was one for \$20,000. This was the purchase by Theophile A. St. Germain off Zenon Trudeau of lots 10-76-1 and 2 Cote St. Louis, the land measuring altogether 43 feet by 78 feet, together with Nos. 87 to 93 Laurier svenue, and No. 2 De Gaspe street.

Elzear Lamontagne sold to Morris Katz and others lots 15-702 to 704 St. Fara Baptiste, with the buildings thereon known as Nos. 614 to 624 Dro-let street, for \$19,500.

William H. Cred sold to William A. C. Hamilton the southeast portion of lot 217-29 parish of Montreal, with No. 638 Victoria avenue, for \$14,500. REALTY & INVESTMENT

Leon Chabot purchased of the West Leon Chabot purchased of the West-moreland Company, Ltd., lots 142-46 to 471 and 542 to 549 parish of Mont-real, Notre Dame de Grace, the same having a superficial airea of 46,622 quare feet, with frontage to Patricia street, for \$12,587.94.

Ovide Brunet sold to George Latour the southeast portion of lot 1491-4-1 and the northwest portion of lot 1494 barish of Montreal, with Ness. 247-46 157 St. Perdinand street, St. Henry ward, for \$11,000.

RECENT FIRES.

RECENT FIRES.

Murray Bay, Que, July 3.—The sottage of Mrs. Bdward Blake, of Toronto, was burned to the ground at Point au Pic yesterday afternoon.

The fire started in the roof and is supposed to have been due to a defective chimney. In a very brief time the whole building was in flames.

Offers Liberal Contracts to Capsible Field Men GOOD OPPORTUNITIES FOR MEN TO BUILD UP A PERMANENT CONNECTION Edmonton, Alb., July 3.—Fire it Mannville, Alberta, did \$40,000 dam-ige, the heaviest loser being John B Burch, whose loss on his general store is \$25,000. e particularly desire Representatives for the City of Montreal.

Saskatoon, Sask., July 3.—Fire destroyed Peter Wiebe's flour mill and he National Elevator at Langham Sask. The loss is \$40,000, and the insurance about \$5,000.

Montreal, July 2.—A one-storey wooden house at 2250 Parthennis street was burned to the ground. Nothing could be saved. In a few minutes only smouldering timbers remained.

BURNED TO DEATH.

The case of Mrs. William Pitts, 4b years old, of 36 Forfar street, who was severely burned in her home by using kerosene as a fire-kindling medium died in the General Hospital some hours later, was disposed of by the Coroner yesterday as one of accidental death. The services of a jury were not considered necessary.

British America Assurance Company URANCE SINCE A.D. 1833.

W. R. Brock - President W. B. MEIKLE - Vice-President

Province of Quebec Branch:
LEWIS BLDG., 17 ST. JOHN STREET Hun
Pho MONTREAL

THOMAS F. DOBBIN,
Resident Manager Agri Insurance in Force over - \$52,000,000.00
Assets - 14,043,514.69
Net Surplus - 1,781,117.49
Income

Assets - 14,043,614.69
Net Surplus - 1,781,117.49
Income - 2,583,115.88
For Information as to Agency Openings
Write to the
Horne Office - TORONTO

Founded in 1806.

THE LAW UNION & ROCK
INSURANCE CO. LIMITED

OF LONDON

OF LONDON

Assets Exceed \$47,000,000

Over \$11,000,000 Invested in Canada.

Fire and ACCIDENT Risks Accepted.

Canadian Head Office:

Canadian Head

FRED W. G. JOHNSON INSURANCE AND REAL ESTAT

Tel. Main 7682 Your patronage solicited

Real Estate Authority |



of the Colonial Real Estate Company, whose opinion is always most conservative, does not expect any improvement in the local real state situation until the beginning of next year.

The great value of the sprinkler sys-em is being more appreciated every lay by owners of buildings and ar-hitects all over Canada and fire un-lerwriters are urging their installa-ion in all office and commercial build-ngs.

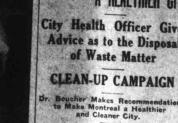
rins, Ont.
Willis Piano Co., Limited, St. Ther
se, Que.
Fineberg and Rabinovitch building
dontreal.

Sask.
Rolland Paper Co., Limited, St.

Montreal Carriage Leather Co., Ltd.

CANADA'S FIRE LOSS.

THE JOURNAL OF COMMERCE, SATURDAY, JULY 4, 1914



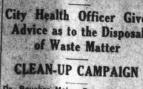
SPRINKLER SYSTEM

ngs.
Serious fires are prevented every day
y the work of the automatic sprinkler
and the loss of property and life is beng reduced everywhere where the
ystem is installed.
Following is a list of sprinkler intallations recently made by the Rockrood Sprinkler Company in different
arts of Canada; arts of Canada:—
Hollinger Gold Mines, Limited, Tim-

Simonds Canada Saw Co., Montreal ianong Bros., Limited, St. Stephen N.B., Star Pub. Co., Limited, Montreal, N. K. Fairbank Co., Limited, Ville a Salle.

Montreal.
Ontario Paper Co., Ltd., Thorold, Ont.
Unity Building, Ltd., Montreal.
Timmins buildin, Montreal.
S. B. Tównsend & Co., Ltd., Montreal.
Stewart & McDonald, Ltd., Montreal.
Stewart & McDonald, Ltd., Montreal.
Smart Bag Co., Ltd., Montreal.
Geo. M. Mason, Ltd., Ottawa, Ont.
Monument National, Montreal.
A: Racine & Co., Ltd., Montreal.
Geo. Giffe & Sons, Ltd., Walkerville, Ont.

H. Gignac, Ltd., Quebec, Que. Elkin & Co., Ltd., Montreal.



Dr. Boucher, of the City Health De

also become the cause if many nuisances.

Ashes, when left in yirds or lanes, ashes, when left in yirds or lanes, are casily blown away by the wind are casily blown away by the wind and increase the dust in the air. When left in cellars or out-buildings they obsorb water, and radiate a source of lampness for the whole house. Moreover, the organic matter mixed with ishes will decay 'ripidly under the inluence of hamidity and become a langer for the health. Every house should have a covered metal receptacle wherein all such refuse matter should be put to be regularly given to the scavenger.

Another covened metal receptacle anould be used only for the refuse itter under the second heading, all use offal that putrefies.

Montreal. C. H. Catelli Co., Limited, Montreal. C. W. Sherwood, Limited, Regina, and GANADA LIFE PROSPERS

Cononel E. Wilson has Placed Agency in a Most

Enviable Positica MUCH PROGRESS MADE

More New Business Written During Month of June This Year Than Last.

Colonel E. W. Wilson, Manager of the Montagen office of the Canada Life Assurance, Company, in an interview with a representative of The Journal of Commerce this morning, stated that the amount of new business written in Montreal during the month of June just past was well in excess of that dur-ing the same month last year and that the general outlook was very encourag-ing.

CANADA'S FIRE LOSS.

Toronto, July 4. — The Monetary Imes' castimate of Canada's fire loss huring June amounted to \$1,297,416, as ompared with the May loss of \$1,539,402, and \$3,069,446 for the corresponding period of last year.

The fire waste in Quebec province of the first six months of 1913 and 914 has been estimated at \$2,266,339 or 1914 as against \$1,932,666 for 1913.

When answering advertisements with his staff to the Canada Life, the Montreal branch has risen to be the second leading office of the Canada Life organization in the point of view of producing business.

INSURANCE LOSSES IN SALEM FIRE

The Total Losses Are Estimated by the Insurance Press of New York at More Than Ten Million Dellars—One Canadian Company Loses \$20,000.

The net losses of companies that have losses of \$20,000 or more booklet.

	keng Mille		Massachusetts F. and M	50
45	keag Mills\$3,	800,00	Prussian National	49
as		400,00	1 Drient: Hartford	49
ng	Holyoke Mutual, Salem	250,00	American Newark	48.
m.	Firemen's, Newark	200,000	Merrimac Mut. Andover	45.
m, ne	Royal, Liverpool	180,000	Lowell Mutual	45.
	St. Paul F. and M.	166,000	Mutual Protec. Mass:	45.
he	Jermania, New York	150,000	Detroit F. and M	
al		125,000		42,
re		114,450	Fire Association	41,
	German American, New York	00,000	Palatine, London	40,
_	Commercial Union, London.	00,000		40,
	Salem Mutual, Salem	00,000	Commerce, Albany	40,6
e	Pennsylvania, Phila	95,500	Nord-Deutsche, Hamburg	35,6
C	Queen, New York	90,000	Capital, Concord	30,
	Dartiord, Hartford	90,000	Citizens Fire of Baltimore	30,6
	London Assur., London	90,000		30,0
1	r noemx. London	90,000		30,0
	Aetha, Hartford	89,500	North River	30,0
ni	boston, Boston	83,000	Rochester-German	30,0
21	Springfield & and M	80,000	Hamburg-Bremen	30,0
-	Pireman's Fund	80,000	German Amarine	28,6
9	Alls, Co. of North Amer	80,000	German American, Md	28,5
	Williamsburgh City	75,000	Reliance, Phila	26,0
1	Humboidt, Alleghang	75,000	Westchester, New York	25,0
	Phoenix, Hartford	75,000	Albany, Albany	25,0
		75,000	Generale, Paris	25,00
	NatBen Franklin	5,000	Girard F. & M., Phila	25,00
7	Agricultural Watertown .	5,000	Middlesex Mut., N. H Northern, London	25,00
- 1	National Union	2,000	Norwich Union Electrical	25,00
		1,350	Norwich Union, England German American, Pa	25,00
1	American Central	5,000	Jorgey Fire Under	24,00
		5,000	Jersey Fire Under	24,00
100	Scottish Un. & Nat	0,000	German, Wheeling	23,40
2.0	Liverpool & Jon & C	0,000	Providence-Washington	22,20
5.17	Caledonian, Edinburgh	0,000	Virginia F. and M	22,00
5.40	Lunuon & Lancachira	1,000	Western, Toronto	20,000
3 1	Allemania, Pittsburgh		Svea Fire and Life	20,000
)			Alliance, Phila.	20,000
1		0,000	Quincy Mutual, Mass	20,000
10 E S	AND DESCRIPTION OF THE PROPERTY OF THE PROPERT	Section 2015		THE WHITE SAN

THE EFFICIENT COMPANY

That servant is termed "efficient" who does well the thing he was emoyed to do. The Mitual Life of Canada, the servant of the Canadian opic, has demonstrated its efficiency. It has \$6,190,921 Paid to be reaved relatives \$6,190,921 Paid in endowments \$3,225,241 Paid in endowments \$2,054,077 Paid for surrendered policies \$2,054,077 Paid for surrendered policies \$2,077,250 Paid in all \$2,077,250 Paid in all \$1,255,499 And it holds to GUARANTEE ABSOLUTELY the payment of FUTURE obligations \$18,095,939

The Mutual Life Assurance Company

WATERLOO,

OF, CANADA ONTARIO Is therefore termed "The Efficient Company."

A HEALTHIER CITY How to Find the City Health Officer Gives Right Kind of a Garage

The Running Order of Your Car Depends Very Largely on Your Garage

Your automobile is quite like the human body in that its condition de-Your automobile is quite like the human body in that its condition department, is visorously following up the Campaign for a More Sanitary City, Draigurated by the "Clean-up the Campaign for a More Sanitary City, Draigurated by the "Clean-up the Lagit Siturday he urged Montreal to stop throwing away its old brooms, and is use them for cleaning its yards, and is used to do it to use the garage you want and located in your neighbourhood. The better garages in this city run Want Ads on our Classified Advertising to be one used the which, under the influence of humidity and heat, rapidly decays.

The thirt class, he says, comprises numerous refuse matter such as ashes, sweepings, glass and crockery fragments, paper, rags and broken toys.

The thirt class, he says, comprises numerous refuse matter such as ashes, sweepings, glass and crockery fragments, paper, rags and paper 1 ust be tied to the cleaning them is the tied to the class of the time of the class of the class of the class of the time of the class of t

USE

CAR OWNERS - You can keep your car in our finely equipped garage at reasonable cost. It will receive the careful attention of trained mechan-ies. Cars called for and delivered at any time of night or day. Smith's Garage, 1736 Grand Ave. Phone Ran-dolph 832.

"The Want Ad Way"

FOR SALE.

OUNDATION STONE FOR SALE
Apply to P. G. Demetre, S.W., cor.
Mount Royal Avenue and St. Lawrence Blvd.

KINDLING WOOD FOR THE MILHon. Kindling, \$2.25; Cut Hardwood,
\$3.25; Mill Blocks, \$2.00 per load.

"Molascutt" for horses, J, C, McDiarmid, 402 William Street, Tel.
Main 452.

Main 452.

DEAL FARM, in county of Peel, with cond house and outbuildings, cheap; DEAL FARM, in county of Peel, wif-good house and outbuildings, cheap also small acreages in Brampton, if W. Dawson, Brampton, and 90 Col-borne St. Toronto. OOK BARGAINS of cloth-bound sec-

3OOK BARGAINS of cloth-bound second-hand books on all subjects, history, fiction, sermons, poetry, etc. \$1 and \$2 books for 10c. Country customers can have assorted lots that originally cost \$15 or more for \$1, sent by express, (No cash no reply.) Norman Murray, 232 St. James St., (2 stairs up.) Montreal.

WANTED TO BORROW.

\$50,000 WANTED. on good, well built and occupied pro-Address: P. O. Box 2204, Montreal. AUTOMOBILES TO RENT.

AUTOMOBILE OWNERS EX-change, 231 Berri St.—Autos to rent by day or hour, for all occasions, drives, weddings, etc. Seven passen-gers. Careful chauffeurs. East 4196.

MONTREAL AUTO LIVERY, 184
Berri St., East 4363. Eight firstclass autos at rent at any time; reasonable charges. Give us a trial. A.,
Goudron, proprietor. TO LET.

PART of fine office, with unequalled attendance; services of French and English stenographer; separate electric light; separate desk telephone. Main 592. \$15 per month. 31 C.P.R. Telegraph Building.

SUMMER RESORTS DIGBY—NOVA SCOTIA.

OUR LODGE AND COTTAGES. —
Write Aubrey Brown, for illustrated

LANDSCAPE PLAN

Ald. Ward will shortly bring be-

ore the City Council the necessity of

LIABILITY IN COLLISIONS

naving drawn up a general landscape markers m

LOTS FOR SALE.

LOTS FOR SALE AT POINT CLAIRE

Frontage 120 fort by 115 feet deep.
The chance of a lifetime, going at 7½
cents per foot. Cash required 325.00:
balance easy instalments spread over
four years, High location, near both
stations and Lake 8t, Louis. Apply
P. O. Box 2914, City.

BUSINESS PREMISES IV. LET.

SECHANGE OF REMISES IV. LET.

OFFICE TO LET. — Adjoining Stock
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OF

SITUATIONS WANTED. COTTON MILL SUPERINTENDENT

wants position. Good manager, Excellent experience. A1 references,
"Supt.," Box 315, Providence, R.I.
GENTLEMAN, SPEAKINL AND
writing fluently French, Italian asid
Gorman, thoroughly experience in
every kind of commercial or technical office work, seeks position, Salary no object. Box 2199 Journal of
Commerce. QUALIFIED ACCOUNTANT (C. A.),

MIRROR FRAMING.

MIRRORS AND FRAMES, OLD MIRrors and pleture frames repaired like
new a specialty. Picture framing to
order. Manyfacture of mirrors and
mouldings, wholesule and retail. The
Wisentainer Co., 58 St. Lawrence
Blvd.

BELTING.

BISLITING FOR SALE WE HAVE largest stock in city; all sizes in hair, cotton, rubber and leather, 25 fo 50 per cent, cheaper than others. Special bargains in slightly used stock. Call or phone Main 455 or 6587, Imperial Waste & Metal Co., 7 Queen St.

STATISTICAL MACHINERY.

THE PROPRIETORS OF CANADian Letters Patent No. 135,441, 135,442 of 1911, and 147,201 of 1913, are
prepared to supply statistical card
perforating machinery manufactured
in Canada under the above described Canadian Patents Full partieulars will be given interested parties
upon application to the Williams
Mfg. Commany Literat upon application to the Williams Mfg. Company, Limited, Montreal,

Personals

BUSINESS PREMISES TO LET.

Bank Building.

TO LET JACOE'S BUILDING, 282
St. Catherine Street West, large,
bright office, central location, rest
low, Apply Room 1, or M. Roman,
235 St. James street, "Phone Main
1271,
NEW MAPPIN BUILDING Offices to
let in this well lighted fireproof

NEW MAPPIN BUILDING Offices to let in this well lighted fireproof building; low rentals. Apply on pre-mises, corner Victoria and St. Cath-erine street west. MANUFACTURING FLATS, warekouses and garages, all heated, to let, in several locations. Will divide to suit tenant. Very advantageous. Ap-ply 269 St. Denis. E. 891.

AUTALIFIED ACCOUNTANT (C. A.) offers his services as secretary-treasurer or comptroller to soundly established concern. Highest references. Box 2111 Journal of Commerce.

MIRROR FRAMING.

MIRRORS AND FRAMES OLD MIR rors and pleture frames repaired like rows and pleture frames repaired like from a proper like to order. Manufacture of mirrors and monitdings, wholesale not retail. The Wisentainer Co., 58 St. Lawrence Bivd.

BELTING.

suit tenant. Very advantageous. Apply 299 St. Denis. E. 891.

TWO MANUFACTURING FLATS, 2000 feet each. Two Manufacturing flats in city. Cerner of Little Craig flats in

St. Paul Street. Wil rent very reasonably, separately or together, to reliable parties. Phone Main 1836 for appointment.

111 McTCCALFE ST., JUST ABOVE St. Catherine St., W., large house, suitable for any business; size of basement, and first floor 2 x 106, with light on 2 sides, Will alter to suit tenant; good lesse; reasonable rent. Aply Tannebaum, Limited, 392 St. Catherine W. Up 7820 and 2036.

WE HAVE some very fine offices show rooms, in the Windsor Arcade Bulld-ing, corner of Peel and St. Catherine streets, and Southam building, 128 Bleury street. For further particu-lars and booklet, apply The Crown Trust Company, 145 St. James street, Main 7990. STORES TO RENT at 276 and 278 Bleury street. Apply F. A. Screggie, St. Catherine and Bleury.

ACCOUNTANTS. Robt. Miller, C.A., F.C.A. (Can.) C.A. (Scot) C. Harold Skelton, C.A. BruceC. Ma clarlane, C.A

plan for the section of Mount Royal, near the new entrance from Cedar av-

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ACCOUNTANT AND AUDITOR

Mr. Hugh W. Jesmer has left to spend the summer at Port Lewis and the Thousand Islands.

LIABILITY IN CULLIMONS

By a proclamation appearing in the latest Canada Gazette, several important changes went into effect on Wedines and the summer in Knowiton at his home on Conference Heights.*

The Maritime Convention Act is adopted in almost exactly the same form as when it was put into effect in 1911 for Great Britain and some of her colonies. If provides that where two vessels are at fault in a collision their liability to make reparation for damage or loss shall be in proportion to their degrees of fault and, if this cannot be determined, their liability is allowed by the cannot be determined, their liability shall be equal. Personal damages or injuries to passengers are to be determined on the same basis.

The act also deals with the apportion and the summer at Port Lewis and the Thousand Islands, prof. Kneeland has gone to spend the summer in Knowiton at his home on Conference Heights.*

Frof. Kneeland has gone to spend the summer in Knowiton at his home on Conference Heights.*

Mr. H. S. S. Molson is sailing by the Meganite for England where he intends spending the summer.

Prof. Gilbert Buckton is touring the Thousand Islands, prior to visiting the Thousand Islands, prior t