

Debentures.

Municipal, Government and Railway Bonds bought and sold.
Can always supply bonds suitable for deposit with Dominion Government

STOCKS.

New York, Montreal, and Toronto Stock purchased or Cash or on margin and carried at the lowest rates of interest.

H. O'HARA, & CO.

Members Toronto Stock Exchange,
TELEPHONE 915 24 Toronto Street

THOMSON, HENDERSON & BELL,

BARRISTERS, SOLICITORS, &c.

D. E. THOMSON, Q.C.
DAVID HENDERSON,
GEORGE BELL,
JOHN B. HOLDEN,

Offices
Board of Trade Buildings
TORONTO.

G. G. S. LINDSEY.

LYON LINDSEY.

LINDSEY, LINDSEY & BETHUNE,

Barristers, Solicitors, Notaries, and
Conveyancers.

Pacific Buildings, 23 Scott Street, TORONTO.
TELEPHONE 2984 - - Money to Loan

GIBBONS, MULKERN & HARPER,

Barristers, Solicitors, &c.

Office—Corner Richmond and Carling Streets,
LONDON, ONT.

GEO. C. GIBBONS, Q.C.

P. MULKERN.

FRED. F. HARPER.

FRANCIS H. CHRYSLER, Q.C.,

SOLICITOR AND
PARLIAMENTARY AGENT

Ottawa, - - Canada.

Will attend to Private Bill Legislation and Letters Patent for Incorporation of Companies, also to cases respecting Patents, Trade Marks and Industrial Designs.

R. CUNNINGHAM, Guelph.—Fire Insurance and Real Estate. Properties valued. Counties of Wellington, Halton, Dufferin, Grey, Bruce, and Huron covered monthly. Telephone 195.

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.

Counsell, Glassco & Co.

BANKERS & BROKERS

Stocks, Bonds, Insurance, Real Estate.

W. H. Glassco.
C. M. Counsell.
F. S. Glassco.

HAMILTON, Canada.

JAMES C. MACKINTOSH

Banker and Broker.

166 Hollis St., Halifax, N. S.

Dealer in Stocks, Bonds and Debentures. Municipal Corporation Securities a specialty.

Inquiries respecting investments freely answered.

DECISIONS IN COMMERCIAL LAW.

WRIGHT V. CITY OF TORONTO.—A municipality is liable, under the Ontario Municipal Act, for damages done by closing and deviation of a highway (York Street), to the business of a claimant, a tenant of hotel property abutting on the highway closed, and the municipality is liable to compensate claimant, although no by-law authorizing work was passed; that damage to business was recoverable, though no land was taken, and that claimant was entitled to compensation for future damage caused by deviation of highway according to the municipal arbitrator.

REGINA V. CANADA SUGAR REFINING CO.—By section 4 of the Customs Tariff Act, 1894, duties shall be levied on certain specified goods "when such goods are imported into Canada." By section 150 of the Customs Act, the importation of goods "shall be deemed to have been completed from the time the vessel in which such goods were imported came within the limits of the port at which they ought to be reported," and by section 25 the master of a vessel entering any port in Canada must report in writing to the collector or proper officer the particulars of his ship and cargo and the portion to be landed at that port, etc.; section 31 provides that duties shall not be collected at a port where goods are entered but not landed. Held by the Supreme Court of Canada, that the importation under section 150 is not completed at the first port of entry of the vessel, if the goods are not landed there, but only at her arrival at her port of final destination. Therefore, when a vessel containing sugar entered North Sydney in April, 1895, and reported under section 25, and then proceeded to Montreal, where she arrived on the 4th May, and landed her cargo, the sugar was liable to duty under an Act which came into force on the 3rd May. And further, that the duties attached, notwithstanding that such Act did not receive the royal assent until July, 1895, it containing a provision that it should be held to have come into force on the 3rd May.

RE JOHN EATON Co., Limited.—Petition of Reid, Taylor and Bayne, creditors, for a winding-up order of the above company, and of Edward Hughes & Sons for a similar order. Where there will in all probability arise many questions of a complicated character, such as ascertaining contributories, and as to whether or not the stock of the company is paid up, and probably questions as to the assignment of the policies of fire insurance which could not properly be disposed of under the assignment for benefit of creditors already made, Robertson, J., decided that an order should be made for winding up under the statute, notwithstanding the assignment, and notwithstanding that the desire of the majority of the creditors in point of number and value was for an ordinary liquidation under the Assignment Act. The case of re Hamilton Whip Company, previously decided, is distinguishable, as in that case there were no complications, and all the stock was paid up, while here it is certain that there will be complications arising out of the amounts of stock owing to the company by members of the co-partnership. Order appointing provisional liquidator and for winding up with a reference to the Master-in-Ordinary to issue to Reid & Co., the first applicants. Petition of second applicants dismissed without costs.

DAVID A. PENDER,

(Late of Foster & Pender)

Accountant, Auditor, Assignee,
28 Wellington St. East,
Toronto.

THE INSOLVENCY AND LIQUIDATION
DEPARTMENT OF THE

Western Loan and Trust Company, Limited,

IS OPERATED BY

W. Barclay Stephens,

Manager of the Company.

Under the laws of the Province of Quebec the Company cannot be appointed directly to trusts, such as assignees, etc. Therefore, Mr. Stephens will act on behalf of the Company in all such cases, the Company assuming all responsibility and reliability in regard to any estate which may be placed in his hands.

Address communications to

W. BARCLAY STEPHENS,

13 St. Sacrament Street, MONTREAL, Que.

THE ST. LAWRENCE HALL,

Montreal, is the best known hotel in Canada. Some of the most celebrated people in the world count amongst its patrons. Its excellent CUISINE, central location and general comfort are reasons for its popularity.

Rates, from \$2.50
to \$5.00 per day

HENRY HODAN
Proprietor.

PAPER

FOR PRINTING ON

FOR WRITING ON

FOR BOOKS

FOR CATALOGUES

FOR LEDGERS

Stipulate for our Paper when giving
an order to the printer.

ALL WHOLESALE
KEEP IT

Toronto Paper Mfg. Co.,

MILLS AT CORNWALL

Wm. Barber & Bros.

PAPERMAKERS

GEORGETOWN, - - - ONTARIO.

MANUFACTURERS OF

Book Papers, Weekly News, and
Colored Specialties

JOHN BARBER.