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L. COFFEE & CO.,

Grain Merchants

ESTABLISHED 1845

Board of Trade Building
Toronto, Ontario.

THOMAS FLYNN,

The annual meeting of the Chartered Accountants' Association of Manitoba, was recently held in Winnipeg. During the year four new members were admitted and twenty-five passed the intermediate examination. The following officers and council were elected for the year 1911: President, Mr. H. M. Cherry, Brandon; vice-president, Joseph Bell; secretary-treasurer, Mr. F. C. S. Turner; council, Messrs. C. R. Hegan, H. T. Reade, S. V. Roberts, and John Scott; auditor, Mr. J. R. Young. A further grant was made to the

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Students' Association, which, under the auspices of the parent body, is doing much for the development of accountancy knowledge in the community

TRADE OF CANADA BY COUNTRIES.

COUNTRIES.	MONTH OF DECEMBER.				NINE MONTHS ENDING DECEMBER.			
	1909.		1910.		1909.		1910.	
	Imports.	Exports.	Imports.	Exports.	Imports.	Exports.	Imports.	Exports.
<i>British Empire.</i>	\$	\$	\$	\$	\$	\$	\$	\$
United Kingdom.....	8,046,527	26,982,000	7,885,589	13,627,540	69,261,812	125,631,751	81,630,587	116,493,581
Bermuda.....		54,047	2,601	31,998		313,469	8,283	222,279
British Africa.....	1,583	342,927	32,721	227,800	493,940	1,658,456	650,964	1,646,361
British Australasia:—								
Australia.....	20,109	319,486	34,717	479,450	277,589	2,783,486	378,480	3,198,317
New Zealand.....	79,615	133,633	60,075	161,689	588,835	673,557	638,280	777,672
British East Indies.....	338,590	1,775	486,837	12,165	2,341,931	27,464	3,352,457	83,127
Guiana.....	561,470	35,078	326,901	26,593	1,734,058	370,243	2,410,956	415,487
West Indies.....	256,658	339,320	197,645	342,797	5,289,393	1,961,397	6,021,787	2,928,864
Fiji.....	82,771	20,906	93,496	8,535	129,242	70,416	274,400	64,750
Hong Kong.....	21,895	3,688	56,756	85,791	155,947	226,067	431,009	425,943
Newfoundland.....	115,024	351,343	128,541	691,273	1,262,867	3,262,288	1,490,895	3,413,067
Other British Colonies.....	2,344	3,129	154	2,140	23,102	51,829	5,981	23,932
Totals.....	9,526,586	28,588,412	9,306,123	15,697,771	81,538,716	137,030,423	97,294,169	129,793,380
<i>Foreign Countries.</i>								
Argentine Republic.....	344,032	193,405	241,709	347,498	1,529,182	2,537,560	1,457,737	2,540,596
Austria-Hungary.....	124,444	304	78,073	14,743	873,282	23,211	1,050,853	70,581
Belgium.....	309,997	462,356	159,712	244,001	2,385,788	2,598,603	2,784,308	2,317,431
Brazil.....	129,089	81,019	158,530	109,374	426,361	582,06	748,964	732,303
Central American States.....	6,816	7,286		41,449	121,389	67,024	76,990	269,827
China.....	53,989	4,439	86,026	21,267	508,592	758,735	547,445	294,519
Chile.....		1,048	8	7,540	109,485	180,738	344,580	160,410
Cuba.....	70,818	219,997	148,952	195,681	407,800	1,200,523	1,108,331	1,523,896
Denmark.....	4,713	31,410	1,894	40,473	45,490	288,041	66,938	326,016
Dutch E. Indies.....	49,672		86,591		594,788	1,395	945,985	1,580
Egypt.....	3,770		3,203	2,374	34,338	18,783	24,702	11,120
France.....	820,630	252,697	867,774	129,536	7,182,861	2,049,831	8,450,136	2,137,810
French Africa.....	622	9,124	156	3,275	622	12,854	3,828	8,213
French West Indies.....		7,881		897		17,127		1,197
Germany.....	491,890	289,104	509,428	216,721	5,941,623	2,086,477	6,788,567	2,302,587
Greece.....	43,670		59,161		350,057	1,200	366,218	133,621
Hawaii.....	2,718	4,675	2,223	29,057	11,861	69,002	17,468	124,729
Holland.....	267,487	518,297	174,149	161,112	1,404,470	1,503,198	1,306,156	1,185,081
Italy.....	75,503	279,589	78,767	35,116	680,736	704,646	714,125	237,769
Japan.....	197,490	87,837	259,801	85,004	1,725,941	396,181	1,917,117	423,724
Mexico.....	34,029	56,224	38,690	66,997	469,488	545,176	413,581	1,004,955
Norway and Sweden:								
Norway.....	8,324	75,065	41,849	47,700	118,314	342,039	259,105	285,907
Sweden.....	9,480	6,969	49,026	2,652	124,705	98,534	214,414	90,378
Peru.....	7,800	698		832	7,800	11,602	64,624	33,071
Philippine Islands.....	941	3,013	462	1	6,087	83,907	8,388	58,265
Porto Rico.....	23	47,172		40,237	44,294	375,576	204	322,822
Portugal.....	15,029	97	24,716	625	109,372	53,411	141,503	59,771
Russia.....	21,242	25,404	1,639	144,943	303,667	163,036	246,274	376,020
San Domingo.....		2,340		3,259	719,313	9,620	102,962	18,462
St. Pierre.....	963	9,531	289	27,428	5,800	120,992	4,160	121,160
Spain.....	144,905	460	156,776	46,180	841,550	46,180	938,596	22,567
Switzerland.....	225,782	38	277,574	3,050	1,641,418	3,314	2,188,859	14,913
Turkey.....	43,087		69,308	15	310,094	1,220	480,107	2,832
United States.....	18,639,987	9,485,646	22,593,473	12,207,883	161,012,916	86,342,324	208,155,843	90,337,101
Uruguay.....		2			7,742	92,266	6,194	68,472
Venezuela.....	8,732	1,432	2,100	1,875	41,763	8,977	53,008	22,588
Other foreign countries.....	3,614	56,570	21,006	109,781	158,354	264,091	525,074	746,971
Totals.....	22,161,338	12,251,129	26,193,065	14,344,917	190,257,635	103,659,900	242,523,394	108,388,685
Grand Totals.....	31,687,924	40,839,541	35,499,188	30,042,688	271,796,355	240,690,323	339,817,563	238,182,065
	\$72,527,465		\$65,541,876		\$512,486,678		\$577,999,628	