## Joel Hallworth, Jr.

Accountant, Assignee and Auditor

Gray Building, 24 Wellington St. West,

**TORONTO** 

### PAUL CAMPBELL, Assignee; Liquidator CAMPBELL & CAMPBELL. Accountants,

Offices-Room No. 206, McKinnon Building, PAUL CAMPBELL. Melinda Street, Wm. CAMPBELL. (Tel. No. 50.) TORONTO.

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We have the greatest variety of patterns and carry the largest stock in Canada. .. ..



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The W. Kennedy & Sons,

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The science treating of accounts and the art of keepin-

ING PRACTICE IN LEADING ESTABLISHMENTS in various industries; SHORT ARTICLES ESPECIALLY ADAPTED & the wants of BEGINNERS in office work: REVIEWS AND the wants of BEGINNERS in office work; REVIEWS ANI CRITICISMS of books on accounting and business subjects, written in a way to correctly describe the works; LETTERS OF EXPERIENCE from ACCOUNTANTS AND OFFICE MEN. QUESTIONS AND ANSWERS of interest to subscribers, NOTICES OF REPTINGS and BRIEF REPORTS OF PROCEEDINGS of leading ACCOUNTANTS' AND BUSINESS MEN'S ASSOCIATIONS; ILLUSTRATED DESCRIPTIONS of the BEST and NEWEST devices for OFFICE EQUIPMENT; brief EDITORIAL L.ADERS ON TOPICS OF THE MONTH of interest in accounting and office circles; PORTRAITS UP EMINERT ACCOUNTANTS, with BIOGRAPHICAL SEFTCHES; ACCOUNTING MISCELLANY, etc.

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### Mercantile Summary.

BERLIN, Ont., has bought a \$3,000 road roller from an Ohio firm.

THE Chatham Oil Company has struck a gushing petroleum well in Zone township, close to Thamesville.

A COMPANY in Macon, Ga., writes the mayor of Galt, asking what encouragement that town would offer to establish its factory there. They make a patent article of shears and scissors.

For the steam fire engine advertised for by Winnipeg there were four tenders, of which the Waterous Works of Brantford, and the Ronald Company were lowest. The decision has been left to a committee of the council.

KENT & TURCOTTE, of Montreal, authorized by the inspectors of the insolvent estate of Blumenthal & Sons, have entered a contestation of that firm's statement of assets and liabilities, on the ground that the same was incorrect.

SUPPLEMENTARY letters patent have been issued to the Corticelli Silk Company, increasing the capital from \$60,000 to \$125,-000; and letters patent have been issued incorporating the Brockville Navigation Company, with a capital of \$16,000.

A CLEAR case of annoying exaggeration was the report of the occurrence at the Sydenham Glass Works at Wallaceburg, which we copied last week from a contemporary. Instead of five tons (the printer made us say fifty tons) of glass running out of the tank, there was not five hundred pounds. And the loss is but trifling.

As an example of activity in Winnipeg real estate, a firm in that city, Carruthers, Brock & Johnston, report the recent sale by them of Main Street properties as under: The Imperial Bank block for close upon \$40,000; the Woodbine restaurant, \$17,000; and two stores presently occupied by Holman, Paul & Taylor and S. Barrowclough, \$31,000, all cash transactions.

It is the intention of the Imperial Bank of Canada to make great alterations in its banking premises in Winnipeg, which it purchased the other day. Improvements are to be made both in the exterior and interior of the building. Particulars are not yet given as to the shape the outside alterations will assume, but the inside will be modernized, and adapted to an increasing business.

The Barber & Ellis Co. make Paper Boxes suitable for all classes of goods.

Write for Quotations.

Nos 43, 45, 47, 49 Bay St., Toronto

## DENTAL OFFICES AND DRUG STORE

to rent; situation in the new Jubilee block, village Shelburne; store next door to the Union Bank, fronting on Main street; offices on corner, over the entrance from Main and Owen Sound streets; the entrance from business mentioned. For terms of apply to G. R. HANNAH, Shelburne.

# Tenders for Loan.

Sealed tenders marked "Tender for Loan" address to the Town Clerk of the Town of Chatham, N.B.,

### 16th Day of May Next

for the purchase of bonds of the said town to the a of \$10 000, or any portion thereof.

The above is the first \$10,000 of the second bonds of \$20,000 authorized by the Act of the General Assembly of Nov. December 2018 Assembly of New Brunswick at the past session, redeemable in 40 years, and are in denominating at \$500 each, bearing interest at the past session. \$500 each, bearing interest at 4 per cent. per annually able semi-annually. able semi-annually at the office of the Town Treasu

The highest or any tender not necessarily accep Dated at Chatham. N.B., the 5th day of April, 150

WARREN C. WINSLOW, Major. JAMES F. CONNORS, Town Clark

Notice is hereby given that a dividend the rate of 6 per cent, per annum on the capt tal stock of the company has been declared the the current half-year parallel after the tal stock of the company has been declared the the current half-year, payable on and after me. First Day of June next at the office of the company, corner of Victoria and Adelaide streets.

Toronto.

The Transfer Books will be closed from the transfer Books will be closed

The Transfer Books will be closed from the 17th to the 31st May, both days inclusive. Notice is hereby given that the of the Annual Meeting of the Shareholders of company will be held at 2 p.m., Tuesday, for the 7th, 1898, at the office of the company, the the purpose of receiving the annual report, ach the 7th, 1898, at the office of the company, the the purpose of receiving the annual report, the election of directors, etc., and that the meeting there will be submitted for changing proval of the shareholders by laws changing the date of the annual meeting of the shareholders. the date of the annual meeting of the share holders of the company from the first Tuesde of June to such day in the month of Februs in each year as the discount annual annual annual annual state. each year as the directors may appoint provide that the food to provide that the fiscal year of the constall terminate on the 31st December in year as required by the large angles of the constant of the constant of the state of the constant of the state of the large angles of the large year as required by the loan corporations of the Province of Ontario Revised Statutes of Ontario, 1897. chapter 200

Ontario, 1897, chapter 205.
By order of the board.
S. C. WOOD, Managing Director Toronto, 27th April, 1898.



Sealed Tenders marked "For Mounted police" and visions and Light Supplies, Yukon District the dressed to the Honorable the President of the Sa Council, Ottawa, will be received up to noon on day, 7th May, 1898.

Printed format

Printed forms of tender containing full information as to the articles and quatities required, may be as to the articles and quatities required, may be as to the articles and quatities required. B, perry, of Mounted Police, Vancouver, B.C., or at the office of undersigned. No tender will be received unless made on printed forms.

The lowest or any tender not necessarily accept The lowest or any tender not necessarily accepted.

Each tender must be accompanied by an oter pict. Canadian bank cheque for an amount equal for spict cent, of the total value of the articles tendered for some cent, of the total value of the articles tendered for some will be forfeited if the party declines to enter to complete tract when called upon to do so, or if he falls to accept the service contracted for. If the tender be not accepted the cheque will be returned.

No payment will be made to newspapers been this advertisement without authority having obtained.

FRED. WHITE, police Comptroller of N. W. M. 9898.