

# Yachtsmen's Suits.

The conventional dress of the Yachtsman is the Double Breasted Coat of Blue Serge or a Twill Clay made with eyelets so that Club buttons may be detached and when he is ashore may be substituted and plain buttons used.

The Vest to be correct can be of linen, either single or double breasted. Duck Trousers are the proper caper of course, and the regulation Cap will top off a Yachtsman well and properly dressed.

HENRY A. TAYLOR,

Draper, the Rossin Block, pays particular attention to the designing and making of the highest class garments for yachtsmen and has a very complete range of all the best materials which go into the making up of these high-class garments.

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.

Now Ready in Half Calf—548 Pages—  
\$5.00

## The Division Courts Act

New Revised Rules and Forms

By W. H. HIGGINS, Esq., Inspector's Department.

The complete work in 548 pages, bound in half law calf, express free, on receipt of \$5.00. Address

The CARSWELL CO., Limited, Toronto

## TENDERS FOR Quebec Harbour Commissioners' First Preference Bonds

Tenders will be received at the office of the Quebec Harbour Commissioners, until 12 o'clock a.m. on Monday, the 8th day of August, for the purchase of

The Whole or any Part

of \$150,000.00 Quebec Harbour Commissioners' First Preference Bonds, authorized by the 61 Vic., Chap. 48, bearing interest at the rate of 4% per annum payable semi-annually on the 1st of January and July of each year, and redeemable in thirty years.

These bonds are in denominations of \$1,000.00 each, are the first issue out of the amount of \$350,000.00 authorized by the 61 Vic., Chap. 48, and form a FIRST CHARGE on all the Commissioners' properties and revenues.

Tenders to be marked "Tenders for Bonds," and addressed to the Secretary-Treasurer.

The highest or any tender not necessarily accepted.

JAS. WOOD,  
Secretary-Treasurer.

## Mercantile Summary.

THE Bell Telephone Company has notified the Quebec city authorities of its intention to commence the work of laying its cables and wires underground in the central part of the city.

ON Monday, August 1st, the boards of trade of Levis and Quebec met to elect representatives to the Quebec Harbor Commission. Hon. Mr. Dobell was re-elected member by the Quebec Board of Trade.

THE Sherbrooke Gas and Water Company has ordered two large generators for supplying incandescent light and motive power. These will increase the lighting power from 12,000 to 20,000 lights more than the company now supplies.

A SCHEME is on foot to place a complete line of steamers on the chain of waters from Lindsay to Peterborough and from Cobocok to Peterborough. The project as put forth has been received with approval by the owners of the boats on Stony Lake. The object is to incorporate into a company the owners of all steamers now on the waters in order that a much better service may be arranged.

THE folly of crediting retail customers to the extent and for the length of time some merchants do is brought out in the following from The Arnprior Watchman: "The total liabilities of the insolvent estate of Mr. S. McDougall, Renfrew, amount to \$39,744.28, with assets of \$37,190.15, \$27,190 of which are book debts. Mr. McDougall has offered 40 cents on the dollar, which will probably be accepted. That such a large amount should be on the books shows the fallacy of the credit system, which is the curse of the country and the ruination of many an honest man."

THE Customs Department has perfected a ruling in regard to "direct importation," which is calculated to afford the widest possible scope to importers without infringing upon the principle of the tariff Act. The ruling is: "That goods passing in transit from one country to an intermediate country to Canada may be deemed to be imported direct when the goods have been originally destined for Canada from the first mentioned country—subject to production of bills of lading and other documents."

A YOUNG man from Ontario, who had been offered an appointment in a new place called Cranbrook, B. C., wrote to a friend in that province to ask about the place. Here is the reply: "Cranbrook is an attractive spot, I am told. It is a fine rolling country, has a small stream through the town site and St. Mary's river four miles distant with the Kootenay River about ten or twelve miles away. It is spoken of as the coming town of East Kootenay district. You will get lots of horse-back riding, and good fishing within short distance. Cranbrook can be reached from Golden, B. C., by 185 miles stage, or from Nelson by various routes on horse-back, or boat to Bonner's ferry, train to Jennings and horse or stage from there. You might send heavy baggage from Golden though that need not be necessary."

## Galvanizing and Foundry Work

In addition to our extensive WINDMILL and PUMP Manufactures, we are running the above lines.

Prompt Attention to Business.

The ONTARIO WIND, ENGINE & PUMP CO., Limited  
Liberty Street, TORONTO, ONT.

## DEBENTURES FOR SALE

\$150,000 Bonds of the Victoria Rolling Stock Company of Ontario, Limited

Payable from one to ten years, bearing interest at 4 per cent. per annum, payable half-yearly. For sale to yield 4½ per cent., amounts and due rates to suit purchaser. Bonds \$1,000 each.

For further particulars apply to

OSLER & HAMMOND,  
18 King St. West, Toronto

## F. J. Lumsden

Accountant, Auditor, Assignee and General Agent.

Accounts Investigated and Collected. Prompt Returns Guaranteed. References Furnished.

Room 1, First Floor, Inns of Court Building, Vancouver, B.C.

## 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.

Money to Loan at 5 per cent. on first-class security.

## CAMPBELL & CAMPBELL, ASSIGNEES & ACCOUNTANTS

Offices—306 McKinnon Building,

PAUL CAMPBELL. Melinda Street,  
WM. CAMPBELL. (Tel. No. 50.) TORONTO.

## To the Stove and Hardware Trade :

We beg to call your attention that we can furnish stove repairs for the following makes of stoves :

Grand Universal Range,  
Universal,  
Premium Universal,  
Prize Universal,  
Home Universal,  
Elegant (formerly made by J. M. Williams & Co.)

Brilliant,  
Brilliant Range & Cook,  
Forrester Candy Furnace,  
Derby (formerly made by Harte, Smith Mfg. Co.)

Splendid and Diamond,

(formerly made by the Toronto Stove Co.) and for all makes of Jno. Findlay & Sons' stoves. Also for all kinds bearing our name.

## WM. CLENNING & SON

Ste. Cunegonde,  
MONTREAL, QUEBEC