oel Hallworth, Jr.

Accountant, Assignee and Auditor

Gray Building, 24 Wellington St. West,

TORONTO

We have the greatest variety of patterns and carry the largest stock of

Propeller Wheels

Correspondence Solicited.

in Canada. .. .

The W. Kennedy & Sons,

LIMITED. OWEN SOUND, ONT.

The "Acx" System of Filing Invoices

Pronounced by those who are employing it, simpler, more convenient and more serviceable than any other. A new and time-saving application of elements more or less used in every up-to-date office.

Copies of orders, recorded arrivals of goods, and the invoices brought together in sets, adequately indexed and permanently bound in book form. Posting may be made direct to credit of Purchase Accounts, with daily, weekly or monthly summaries for charges.

No journalizing necessary. Some of the more prominent features of the system include the following:

ven thickheas, whether holding to ven or a 7. Alvays up-o-date. Less labor than by r 1.000 invoices.
of the plan.

7. Alvays up-o-date. Less labor than by vender plan.

8. Book is built up propressively. No rider, the report of receiving clerk and the like's lavedee. strongly-bound book, and one of 7. Alwayz up-to-date. Less lab chiess, whether holding 10 invoices any other plan.

sr's invoice.

Copies of orders are presented seriatim the ording to their numbers. Leaves of book regularly numbered.

full and complete specification for constru forwarded carriage paid for One Dollar

ACCOUNTICS ASSOCIATION

Publishers and Booksellers

Wool Exchange Building - - - New York

on not completely writing 15 cours by added to suddedten cooks. Romit by backer's drift on New York, post-office on capues manay color, or cord coverney by replaced latter at our life.

Mercantile Summary.

THE prohibition idea does not find favor in the eyes of La Chambre de Commerce de Montreal, whose resolution characterizes the scheme to be submitted yesterday as "a measure which, instead of favoring temperance would open the door to all the abuses and dangers noted in prohibition countries.'

A small fruit dealer, Toronto, named Alford Fleming, has assigned .being in the hardware business in the east end of Toronto for many years. E. Westman has been sold out by a bailiff. This appears to be a case in which politics and social affairs were given more attention by a merchant than his business. And it is generally bad for the business.

HOFFMAN & Co. failed in the dry goods business, at Seaforth, in March, 1894, and the stock was sold. The business was afterwards resumed by W. W. Hoffman & Co., but the new firm had little capital and much competition, so they were forced under and make an assignment.

SINCE October, 1892, Florian Tylinski has been in business in Berlin as a tailor. For several years back competition has been strong and it appears that he has been getting a good deal of the custom of people who do not pay at the time they receive their clothes. Subsequent collections were slow, and accordingly Florian's payments to creditors were backward. Some of the latter sued, and their action forced him into making an assign-

MIDLAND is very proud of the volume of freight business going through that point during the last eight months. Besides grain, great quantities of general freight have been landed at Midland. especially from Chicago, Ill., and Milwaukee, for Toronto, Montreal and Hamilton. The export traffic has been heavy, the steamer "Pentland" unloading at Midland, recently from Chicago, 950 tons of nail wire for Belfast, Ireland. The steamer "Normandie" last week brought from Milwaukee 500 tons of steel plates and 600 tons of iron for Montreal. Thursday, the Grand Trunk Railway received advices of the shipment from Duluth; via Midland, for Montreal, of 450,-000 bushels of wheat, in addition to the recent heavy shipments from Western lake ports.

CHARLES BRASSON, of Brockville, who bought out, in the spring of 1896, the grocery business of his former employer, the late R. McCormick, has been obliged to assign.

R. Wilson-Smith, Meldrum & Co.

STOCK AND Brokers

STREET, MONTREAL

Members of the Montreal Stock Exchange. Orders for the purchase and sale of stocks and bonds listed on the Montreal, London, New York and Toronto Stock Exchanges promptly exe

Parks & Son

ST. JOHN. N. B.

COTTON MANUFACTURERS

AGENTS—J. SPROUL SMITH, 24 Wellington St. W Toronto. DAVID KAY, Fraser Building, Montres JOHN HALLAM, Toronto, Special Agent for Beam Warps for Ontario.

Mills — New Brunswick Cotton Mills, St John Cotton Mills.

CREDITS. COLLECTIONS, CREDIT OFFICE METHODS

Treated interestingly and practically by the only publication in this peculiar field

A sample copy on request by mentioning The Monetary Times.

The Lawver and Credit Man

HENRY GUIMOND, Manager

Franklin Building, 9 Murray Street, NEW YORK CITY.

FOR SALE **Machine Shop and Foundry**

Brick; nearly new; well equipped with machinery for manufacturing implements and doing general machine work; Goldie & McCulloch boiler and Wheelock engine; elevator; dynamo; steam heating; main building, three storeys, floor space 8,400 square feet; blacksmith shop, 1 storey, floor space 2,400 square feet; moulding room, 1 storey, floor space 900 square feet; and boiler room, 1 storey, floor space 900 square feet; all in good working order; beside G. T. R. with switch and loading platform; bins for coal, tooke, etc.; well established and profitable local business; the buildings are suitable for a chair factory or almost any manufacturing business; will sell the plant as it stands or the buildings separately; special inducements to the right man. Write of apply personally to the

ESTATE OF T. T. COLEMAN. Seaforth, Ontario



have discovered that Barnes' Celebrated Ink combines all the good qualities usually sought for—value, beauty, usefulness, and permanence. In purchasing Ink, 'tis easy to be misled, safety depends upon buying the right kind.

Barnes' Ink

has received the most flattering comments from leading business men, who, after trying it, will use no other. If you cannot procure Barnes' Ink from your Stationer write direct to the Selling Agents.

THE BARBER & ELLIS CO., Limited Nos. 43, 45, 47, 49 Bay Street

TORONTO, Ont.

