

## Joel Hallworth, Jr.

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3. Copies of orders are presented serially according to their numbers. Leaves of book are regularly numbered.
4. Knowing the name of the seller or the number of the order or the date of the invoice, the required place in the book is found instantly.
5. No special form of order is demanded.
6. Full provision is made for recording partial shipments, shipments of a single order distributed through a considerable period of time, or several orders combined in one shipment.
7. Always up-to-date. Less labor than by any other plan.
8. Book is built up progressively. No blank pages or dead stock to lift or carry around.
9. The "Acx" System is the bookkeeper's delight, because it saves labor, locates every thing ship-shape and enables him to answer questions about invoice and prices instantly from the actual figures.
10. The "Acx" System is greatly enjoyed by the buyer as well as by the proprietor and business manager, because it instantly furnishes all required information about purchases and orders out whether examined by order numbers, by names of sellers, by date of order or by date of invoice.
11. The "Acx" System employs cheaper equipment in view of the results accomplished than any other.

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## Mercantile Summary.

THE Montreal and Ottawa Railway, the new short line between the Capital and the metropolis of Canada, will be opened for traffic on September 4th.

ISAIE LANIEL, J. B. Adams, H. Desrochers, O. Gauthier and Jos. Laurin, of Maisonneuve, have registered in Quebec under the name of Laniel & Co., boot and shoe manufacturers.

THE Secretary of the United States Treasury has decided that under existing conditions there is no reason why Spanish ships should not enter, load, and clear at ports in the United States. Collectors of customs will be instructed to this effect.

THE failure of R. Greig & Co., wholesale grocery sundries, Montreal, noted by us a couple of weeks or so ago, will turn out very poorly for the creditors. The assignee's statement shows liabilities of \$61,423, of which \$55,810 are ordinary, \$2,441 privileged, and \$3,171 secured by warehouse receipt. The assets consist of stock of only \$4,657, book debts \$26,344, of which over \$20,000 are figured as bad, and an estimated equity in real estate of \$6,008.

THE W. R. Gardner Tool Co., originally organized in Brockville, Ont., with an authorized capital of \$100,000, subsequently increased to \$150,000, and who 18 months ago concentrated their business at Sherbrooke, Que., where they had for some time run a saw works, are reported to be embarrassed, and a provisional liquidator has been appointed, it is said, at the request of their bankers. A general meeting of creditors is called for the 9th prox.

CANADA is spelt in capital letters in the old land just now, says the Rev. Dr. Potts, who has recently returned from England. Our products are attracting a greater attention than ever before. There are prejudices to be overcome, however, as regards provisions. Interested persons try to discount our beef, bacon and butter, but in spite of all opposition, Canada is steadily moving to the front as a caterer to John Bull, Sandy and Pat. There is an unlimited and profitable market for all kinds of produce in England, and our people should see to it that only the best of everything is exported. Canadian cheese and bacon are advertised as such in stores like Lipton's and many others.

See our Announcement  
on Page 282.

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