

Book-keeping For Joint Stock Companies

A TEXT BOOK For the use of Accountants,
Book-keepers, Business Men,
and Advanced Accountancy Students.

— BY —
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Accountants of Ontario.

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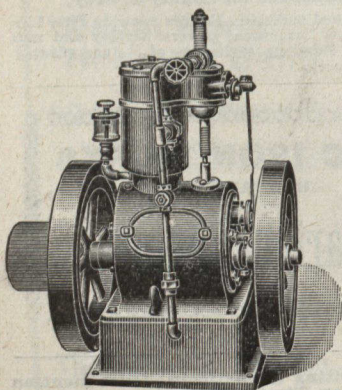
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On Saturday night last, as he was boarding a train at Halifax, Mr. A. Harley, of the British Bank of Fredericton, N.B., was arrested. He had previously, we learn, resigned his position as branch manager. Mr. Harley, it seems, had borrowed \$6,000 from Mr. Ed. Moore, of Fredericton, and gave to that gentleman his personal cheque, accepted by himself as manager of the bank branch. What underlies the whole of this discreditable attempt to raise money and the disgrace of his present position is that Mr. Harley had speculated in stock.

Mr. R. G. McCONNELL, of the Dominion Government Geological Survey, who has just returned from the Yukon, says he cannot accept the view of those who say that the camp is playing out. He says that undoubtedly the Yukon will be a permanent country. It is true, placer mining will diminish in the vicinity of Dawson, but discoveries are being made further afield, and it must not be forgotten that the Yukon territory includes an extensive area. Quartz will succeed placer mining in the Dawson camp, and there is yet an enormous area of low grade gravels to be worked.

THE directors of the Windsor Hotel, in Montreal, have decided to make an interesting and probably very useful innovation. They are about to establish a system of inter-communicative telephones throughout the hotel. These telephones will number upwards of 400, the idea being to place one in each of the guests' rooms. Not only will the telephones connect with the instruments in the different departments of the hotels, but they will have communication with the Bell Telephone system of the city and the long-distance telephone, so that without leaving their rooms guests will be able to converse with business houses outside.

On the 25th inst. will be held a meeting of the St. Lawrence and Adirondack Railway Company for the purpose of considering a proposition to increase their capital stock from \$1,300,000, consisting of 13,000 shares of the par value of one hundred dollars each, to \$1,631,500, to consist of 16,315 shares of the par value of one hundred dollars each. There is a further proposition to retire the debenture bonds of the company, amounting to \$310,000, and to issue in payment thereof, 3,315 shares of the capital stock of the company, at par and five per cent. premium, under the terms of the trust agreement providing for the retirement of the bonds.

As a result, it is said, of the delay which has occurred in completing the arrangements of the Royal Albert Bridge Co., a charter has been applied for a new bridge corporation to be known as the Montreal-Longueuil Bridge Co., who purpose to construct a railway, tramway, vehicular and passenger bridge across the river St. Lawrence, from a point in or near St. Mary's ward, in Montreal, to a point in or near Longueuil, and to construct a line of railway in Montreal; to erect and maintain a union passenger station, together with all railway ter-