

C. B. PETRY**Accountant, Trustee and
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**THE CARSWELL CO'Y, Limited,
TORONTO, ONT.**

THE organization of the Hoefner Refining Company has been completed. The first board of directors are Hon. Mr. Gibson, president; J. V. Teetzel, vice-president; A. T. Wood, M.P.; John Moodie, John Patterson Dr. Carl Hoefner, W. F. Fuerst; Mr. Moodie is treasurer, and Mr. Patterson secretary. The work of erecting the company's buildings and plant on the twenty acres of land secured on Sherman avenue, Hamilton, adjoining the G.T.R., will be commenced shortly, and about \$200,000 will be expended.

MR. EDWARD LEADLAY, wholesale dealer in hides and skins, in this city, died on Sunday morning last. The deceased was born in Scarboro', England, seventy-two years ago, and in early manhood came to America, settling in Dundee, N.Y., where he started a mill, which engaged his energies till 1863. In that year he came to Toronto, and began business at the corner of Queen and Crawford streets, shortly thereafter turning his attention to the leather trade, and dealing extensively in wools and hides on Front street. Mr. Leadlay was a director of the Dominion Bank, and president of the Standard Wool-

FOR SALE

One of the best grocery, flour, feed and seed businesses west of Winnipeg, for sale. Apply Box 52, care of Monetary Times, Toronto.

A THOROUGHLY COMPETENT Young Woman with several years' experience in an insurance office in the United States as general clerk, desires a position in this city. Excellent testimonials as to character and ability furnished. Apply 62 Church street.

A SNAP

FOR SALE—A \$20,000 hotel doing the best paying business, with no exception, in the Kootenay country of British Columbia. For particulars apply X. Y. Z., care Box 458, Monetary Times, Toronto.

SEALED TENDERS

will be received up to 12 o'clock noon on the 2nd October, 1899, for the purchase of \$3,000 5 per cent 90 year Debentures. For full particulars address N. DICKIE, Mayor, Carberry, Man., or H. A. MANVILLE, Chairman of Finance, Carberry, Man.

DEBENTURES FOR SALE

The Town of Edmonton, N.W.T., offers for sale by tender the following municipal debentures:

1. \$2,735 dated 1st April, 1899, payable in twenty years with 5% interest half-yearly, less the first half year's interest.

2. \$696 dated 1st February, 1899, payable in ten years, with 5% interest half-yearly, less the first half year's interest.

The purchase money to be payable at par in Edmonton. Tenders to be separate for each debenture and to be received on or before November 1st next by the undersigned.

F. K. GIBSON, Town Clerk.
Edmonton, Sept. 9th, 1899.

DEBENTURE SALE.

Tenders addressed to the undersigned marked "Tender," will be received up to and including the 3rd October, 1899, for the following issues of Town of Pembroke Debentures, viz.:

\$12,000 Sewerage Debentures

4%, payable in thirty annual instalments from 15th September, 1899, and

\$5,000 High School Debentures

1%, payable in twenty annual instalments from 7th November, 1899.

B. B. BAHNSEN, Pembroke, Ont.
Chairman of Fin. Committee

**CITY OF VICTORIA,
BRITISH COLUMBIA****TENDERS FOR DEBENTURES.**

Sealed tenders endorsed "Tenders for Debentures" will be received at the office of the undersigned up to 4 p.m. on the 30th day of October, 1899, for the purchase of Debentures of the Corporation of the City of Victoria, B.C., amounting to \$210,000, or its sterling equivalent at the rate of \$4.8 to the one pound sterling in sums of \$1,000, or its sterling equivalent as aforesaid, payable in 20 years from 15th November, 1899, and bearing interest from that date at the rate of four per cent. per annum, payable half-yearly, with principal and interest payable as aforesaid at the office of the Bank of British North America either in London, England, New York, Montreal, or Victoria, B.C.

The tenderer must state the price net at Victoria which he will pay.

In addition to the net price the purchaser will have to pay the corporation the interest at four per cent. from the 15th November, 1899, to whatever date the money is received by the City Treasurer.

The above debentures are issued under authority of "The Consolidated Debenture Loan By-Law, 1899," with principal and interest secured by a rate on all ratable land and improvements in the Corporation of the City of Victoria, and are intended together with the Sinking Fund on hand to retire debentures amounting to \$272,500, bearing interest at the rate of 5% per annum.

The Corporation does not bind itself to accept any tender.

WELLINGTON J. DOWLER,
City Clerk.

City Hall, Victoria, B.C., August 1899.

The Cost of Steam.

To decide which type of boiler will produce steam at the lowest cost it is necessary to consider the cost of the boiler, the evaporation of water per pound of fuel, and the expense of keeping the boiler in working order.

Compare our boiler, the "Mumford Improved," with a water tube boiler, and it will be found that ours has the advantage in all these points.

OST—Our boiler costs less on account of its simpler construction.

EVAPORATION—Our boiler is internally fired, and, therefore, more heat is absorbed by the water. The water circulation, an important factor in evaporation, is similar to and probably more rapid than that of a water tube boiler. Tests made by disinterested parties, with the same coal, resulted in favor of our boiler.

EXPENSE—The furnace of a water tube boiler requires re-lining with fire-brick frequently, a large item of expense which is not required with our boiler.

**Robb Engineering Co., Limited,
AMHERST, N. S.**

Gold Medals, Paris, 1878:1889.

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Greatest Durability are Therefore
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