

Leading Accountants and Assignees.

HENRY BARBER & CO.,
Accountants, Trustees and Receivers,
20 Front St. E., Toronto.

Correspondents in Montreal, Winnipeg, Vancouver, Canada; London, Manchester, Bradford, Leeds, Huddersfield, Eng and Glasgow, Scotland.

Telephone 2687.

Cable address,
Langley, Toronto

CHAS. LANGLEY,
ACCOUNTANT, ASSIGNEE, AUDITOR, ETC.
No. 1 WELLINGTON STREET EAST,
TORONTO, ONT.
Correspondents at all principal points.

A. JEPHCOTT, A. C. A., Eng.,
Chartered Accountant, Auditor, Assignee,
Liquidator.

No. 9 Toronto Chambers, Toronto St., Toronto, Ont
Special attention given to auditing and investigations, also to the adjusting of partnership and executorship accounts.

P. TURNER WILSON,
CHARTERED ACCOUNTANT.

Monthly trial statements and yearly balance sheets prepared. Contracts made for auditing or superintending of books. Affairs managed during temporary absence of principals.

Office, 28 Toronto St., Toronto.

Agents' Directory.

HENRY F. J. JACKSON, Real Estate, and General Financial and Assurance Agency, King street, Brookville.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 133 Queen's Avenue, London, Ont.

WINNIPEG City Property and Manitoba Farms bought and sold, rented or exchanged. Money loaned or invested. Mineral locations. Valuator, Insurance Agent, &c. **WM. R. GRUNDY,** formerly of Toronto. Over 6 years in business in Winnipeg. Office, 490 Main St. P. O. Box 284.

PETLEY & CO., Real Estate Brokers, Auctioneers and Valuers, Insurance and Financial Agents. City and farm properties bought, sold and exchanged. Offices, 55 and 57 Adelaide St. east, Toronto.

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.

WM. MCKERRON,
Custom House and Forwarding Agent,
HALIFAX, N. S.

THE
ASSETS and DEBENTURE
COMPANY OF CANADA

HEAD OFFICES TORONTO
General Trusts Company's Building
Ocr. Yonge & Colborne Sts.

AUTHORIZED CAPITAL . . . \$2,000,000

DIRECTORS

JOHN HOSKIN, G.C., LL.D., President
President National Investment Co.
B. E. WALKER, Vice-President
General Manager Canadian Bank of Commerce
E. SUTHERLAND STANLEY,
Chairman Royal & West of England L. & M. Co.
J. J. POY, G.C., Director General Trusts Company
ROBERT A. WATSON, Director Imperial Bank
J. W. LANGMUIR, Director General Trusts Company
ARTHUR S. LEE, Vice-Lord & Son (Limited)
ROD. C. T. FRANK, G.C., Com. Pat. Works Ont.
ROD. A. M. ROSS, Late Provincial Treasurer

MUNICIPAL AND OTHER DEBENTURES
Dealt in and placed.

LOANS ON COLLATERALS
Negotiated on short notice.

INSOLVENT AND OTHER ESTATES
Bought and Liquidated.

PARTNERSHIPS,
AMALGAMATIONS,
DISSOLUTIONS
etc., negotiated.

EXPERT INVESTIGATIONS
Confidentially made.

JOHN T. MOORE, F.C.A., Manager

Leading Accountants and Assignees.

E. R. C. CLARKSON,

E. R. C. Clarkson. H. O. Bennett.
J. B. Cormack. J. O. Macklin, Jr.
T. E. Rawson.

TORONTO, ONTARIO.

Trustee, Liquidator, Financial Agent.

Agencies at Montreal, Que., & Winnipeg, Man.

Correspondents at London, Liverpool, New York, Glasgow, Huddersfield, Bradford, Birmingham.
Foreign References:—A. & B. Henry & Co., (Ltd.), Bradford. The City Bank, London.

Established 1864.

CLARKSON & CROSS,
CHARTERED ACCOUNTANTS,

No. 26 WELLINGTON ST. EAST, . . . TORONTO, ONT.

E. R. C. Clarkson, F. C. A. W. H. Cross, F. C. A.
N. J. Phillips. Edward Still.

Established 1864.

GEO. ANDERSON, JR.,

Accountant, - Assignee, - Receiver, - Auditor.

REGISTERED CABLE ADDRESS, . . . "JUNIOR."
Telephone 1716.

STANLEY CHAMBERS, 37 Yonge St., - TORONTO, Can.
Agents in Montreal, New York, Manchester.

H. W. WILLIAMSON

ACCOUNTANT, AUDITOR, &c.

London and Canadian Chambers
103 BAY STREET

TELEPHONE 456

TORONTO

TOWNSEND & STEPHENS,
Public Accountants, Auditors,
Assignees.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.

Traders Bank Chambers, Yonge St., Toronto.
Cable Address "Seymour." Telephone 1641.
Agent at Montreal, Samuel G. Fatt Fraser Buildings.

S. A. D. BERTRAND,
Official Assignee
For the Province of Manitoba.

Under the recommendation of the Board of Trade of the City of Winnipeg. Insolvent and Trust Estates carefully managed, with promptness and economy. Special attention to confidential business enquiries. Winnipeg, Man.

MAJOR & PEARSON
Real Estate and Financial Agents

References, Vancouver, B.C.,
Bank of British Columbia.

J. H. EWART,
CHIEF AGENT
EASTERN ASSURANCE CO.,
TORONTO.

TORONTO SALT WORKS,

128 Adelaide St. E., Toronto.

(Sole City Agents for the Canada Salt Association.)
Dealers in all kinds of Table, Dairy, Meat Curing, Barrel and Lard Salts. Our Dairy Salts are equal in every respect to the best imported salts, and cheaper. Sole agents for Retsof Mining Co.'s pure rock salt. All orders promptly filled. Telephone 2437.

WM. PARKS & SON,
(LIMITED)

ST. JOHN, N. B.,

Cotton Spinners,

BLEACHERS,

DYERS AND MANUFACTURERS.

Cotton Yarns, Carpet Warps, Ball Knitting Cottons, Hosiery Yarns, and Yarns for Manufacturers' Use.

Beam Warp for Woollen Mills, Grey Cottons, Sheetings, Drills and Ducks, Sheetings, Shirtings and Stripes.

8 oz. Cottonades in Plain and Fancy Mixed Patterns. The only "Water Twist" Yarn made in Canada.

AGENTS

WM. HEWETT, **JOHN HALLAM,**
TORONTO, ONT.

DUNCAN BELL, MONTREAL.

MILLS, NEW BRUNSWICK COTTON MILLS,
ST. JOHN COTTON MILLS.
ST. JOHN, N. B.

UNION
Assurance Society
OF LONDON, G. B.

Instituted in the reign of Queen Anne, A. D. 1714.

Subscribed Capital, £ 450,000
Capital paid up 180,000
Total Invested Funds exceed . . . 2,150,000
Annual Income, 350,000

T. L. MORRISEY,

Resident Manager for Canada
MONTREAL.

W. & E. A. BADENACH,
TORONTO AGENTS.

ESTABLISHED 1845.

L. COFFEE & CO.,

Produce Commission Merchants,

No. 80 Church Street, . . . Toronto, Ont.

ROBERT COFFEE.

THOMAS FLYNN

THE METALLIC ROOFING CO. LTD.
TORONTO.
EASTLAKE METALLIC SHINGLES.
MANITOBA & BRICK SIDING PLATES.
FIRE PROOF CORRUGATED
IRON SHEETING.
CHEAP
SEND FOR CATALOGUE & PRICE LIST.