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Special attention paid to Manufacturers' Accounts and Audits.

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GEO. EDWARDS, F.C.A. A. HART-SMITH.

**Chartered Accountants**

Office—Bank of Commerce Building,  
5 King West, Toronto

Telephone 1162

**Mercantile Summary.**

## NEW CORPORATIONS.

Following is a list of new companies, lately organized throughout Canada, that have received Government charters, or have been granted supplementary Letters Patent. The object of the company, amount of capital stock, location of principal office, and names of incorporators are given, so far as possible, and whether the charter has been granted by Provincial or Dominion Governments:

The Manitoba Water-Power Electrical Co., Winnipeg, Man.; \$500,000. H. B. Burkholder, N. T. Leslie, Wm. George-son, W. W. McMillan, J. M. Ross and Hunter Cooper. Manitoba charter.

The Cornwall and York Cotton Mills Co., Limited, St. John, N.B.; \$500,000. To take over the business carried on by the William Park & Son, Limited. J. F. Robertson, James Manchester, G. W. Jones, W. H. Thorne, A. H. Hanington, H. D. Troop, Thomas McAvity, W. H. Barnaby, F. P. Starr, and William Crawford. New Brunswick charter.

The Imperial Syrup Co., Montreal, Que.; \$25,000. Fred. Welker, J. C. Rose, William D. Laflamme, A. S. McCormick, and William Welker. Quebec charter.

The Eureka Planter Company, Limited, Windsor, Ont.; \$40,000. To manufacture and deal in agricultural implements. C. N. Choate, W. C. Kennedy, F. W. Brand, F. H. Macpherson, and J. O. Reaume. Ontario charter.

The Castile and Mill Soap Co., of Preston, Limited, Preston, Ont.; \$10,000. J. Werlich, A. H. Pritchard, G. A. Clare, Fred. Clare, and C. R. Hanning. Ontario charter.

The Redeemer Mining and Milling Co., Limited, Windsor, Ont.; \$50,000. P. P. Rainer, H. H. Bernestein, B. F. Kaup, G. A. Corthill, and A. B. Herrmann. Ontario charter.

The Dresden Sugar Company, Limited, Dresden, Ontario; \$600,000. To manufacture sugar, deal in live stock, and manufacture lime. James Davidson, T. Hurley, J. H. Walsh, S. J. Fitzsimmons, and George E. Weir. Ontario charter.

The Osawabik Mining Company, Limited, Sault Ste. Marie, Ont.; \$2,500,000. To take over the business carried on by the Stobie Mining Company, Limited. J. C. Hicks, H. Stephens, A. B. Upton, Jas. Stobie, and J. B. Johnson. Ontario charter.

The E. W. Gillett Company, Limited, Toronto, Ont.; \$350,000. To manufacture and deal in groceries' and druggists' sundries, and to acquire the business of E. W. Gillett. E. W. Gillett, William Dobie, and George Hepburn. Ontario charter.

THE Pacific Packing and Navigation Co., Victoria, contemplates building two 2,000-ton steamers to ply on the route between Seattle and southeast Alaska.

MESSRS. Evans, Coleman & Evans, of Vancouver, are about to have built for them a new steamer to ply between that city and Howe Sound.

**THE TORONTO GENERAL  
TRUSTS CORPORATION**Office and Safe  
Deposit Vaults.

59 YONGE STREET, TORONTO.

Capital, . . . \$1,000,000  
Reserve Fund . . . \$250,000

President:

JOHN HOSKIN, K.C., LL.D.

Vice-Presidents:

HON. S. C. WOOD.

W. H. BEATTY, Esq.

J. W. LANGMUIR, Managing Director.

A. D. LANGMUIR, Assistant Manager.

JAMES DAVEY, Secretary.

Authorized to act as Executor, Administrator, Trustee, Receiver, Committee of Lunatic, Guardian, Liquidator, Assignee, etc.

Deposit Safes to Rent. All sizes and at reasonable prices. Parcels received for safe custody. Bonds and other valuables Guaranteed and Insured Against Loss.

Solicitors bringing Estate, Administrations, etc., to the Corporation are continued in the professional care of the same.

For further information see the Corporation's Manual.

**AGRICULTURAL**

SAVINGS AND LOAN COMPANY.

**Dividend No. 59.**

Notice is hereby given that a Dividend at the rate of Six per Cent. per annum has been declared for the current half year, upon the Capital Stock, payable on and after

**January 2nd, next.**

Transfer Books will be closed from 16th to 31st instant. By order of the Board.

C. P. BUTLER,

London, Dec. 2, 1901.

Manager.

F. W. HEUBACH

W. J. CHRISTIE

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Temporary Offices, - Tribune Building.

**Trustee Under  
Mortgages.**

This Company acts as Trustee under mortgages and trust deeds. In case of an issue of bonds secured by trust deeds, a trustee must be named to represent the interests of the bondholders and protect them in case of default. Where an issue of bonds is concerned we invite personal communication or correspondence.

THE

**Trusts & Guarantee Co.**

LIMITED

CAPITAL \$2,000,000

Office and Safe Deposit Vaults—14 King  
Street West, TORONTO.

HON. J. R. STRATTON, President.

T. P. COFFEE, Manager.