Leading Accountants and Assignees.

ESTABLISHED 1864.

E. R. C. CLARKSON,

TRUSTEE AND RECEIVER,
Wellington Street, East, Toronto, and at London, Glasgow, Huddersfield, Birmingham, Bradford, Winnipeg, Montreal.

DAVID BLACKLEY.

GEO. ANDERSON, JR.

BLACKLEY & ANDERSON,

Public Accountants and Assignees in Trust

AUDITORS, ARBITRATORS.

68 Front Street West, - - TORONTO

D. HENDERSON,

REAL ESTATE

Insurance and Financial Broker.

ARBITRATOR AND VALUATOR.

OFFICE, - No. 8 KING STREET EAST, TORONTO.

INSURANCE ADJUSTED. -:- ESTATES MANAGED.

JOHN ROWLAND,

Accountant, Assignee, Arbitrator, Etc.

LOANS NEGOTIATED. - 36 King Street, East, TORONTO.

A. W. Ross, Notary Public.

H. T. CEPERLEY.

ROSS & CEPERLEY,

Real Estate, Insurance & Financial Agents

POST OFFICE BLOCK, - VANCOUVER, B. C. Correspondence Solicited.
Send for Maps and Information

PARTMERSHIPS ARRANGED. -: BOOKS OPENED AND BALANCED. ACCOUNTS INVESTIGATED. ESTATES MANAGED.

CHAS. R. WICKENS,

Accountant, - Auditor - and - Assignee.

LAKESIDE BUILDING,

& ADELAIDE STREET, EAST, - -

WILLIAM BADENACH. EDGAR A. BADENACH W. & E. A. BADENACH,

Accountants, Arbitrators & General Ins. Agts

AGENTS: City of London Fire Ins. Co. New York Life Ins. Co. Wellington St. West. - 42 King Telephone Nos. 228 and 16. - 42 King St. East.

J. McARTHUR GRIFFITH & GO.,

ASSIGNEES IN TRUST.

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's accounts formed. Balance sheets certified. Partnerships arranged.

le Manning Arcade,

- - TORONTO.

HENRY W. EDDIS, F.C.A.,

Chartered Public Accountant.

Arbitrator, Adjuster, (Fire & Marine), and Auditor. ASSIGNEE IN TRUST.

ELGIN CHAMBERS, - 61 ADELAIDE ST., E., TORONTO.

ALLIN & MCKAY,

ASSIGNEES IN TRUST,
Auditors, Trustees, Expert Accountants,
ESTATE BROKEBS.
Private and Trust funds to loan on real estate
ecurity. Particularly favorable rates. 12 King
GEO. PREVOST MCKAY. SAMUEL ALLIN.

^CLARK, BARBER & CO.,

ASSIGNEES IN TRUST,

Receivers, Liquidators, Arbitrators, Accountants, Auditors, etc.

OFFICE: 38 TORONTO ST., TORONTO. Telephone 1371.

ACCOUNTANT WORK A SPECIALTY.

P. CORRIDI,
Business books opened, examined or balanced.
Balance sheets and financial statements prepared.
Once, 51 King Street East, - Toronto.
Highest references. Moderate charges.

Leading Barristers-Continued.

MEREDITH, CLARKE, BOWES & HILTON.

Barristers, Solicitors, Notaries, &c.

Queen City Buildings, 24 Church Street, Toronto Telephone No. 403.

W. R. MEREDITH, Q.C.

W. G. SHAW.

J. E. HANSFORD

SHAW & HANSFORD.

Barristers, Solicitors, Notaries Public, &c. 11 Union Block,

TORONTO, ONT. 36 TORONTO STREET, · ·

-:- -:- Money to Loan. -:- -:-

TORONTO MARKETS.

Токонто, Feb. 7, 1889.

BOOTS AND SHOES.—Manufacturers do not look for much if any addition to trade through the present cold snap. Country dealers do not feel encouraged to buy rubbers or felt goods for the uncertain demand of what will now likely be a short season of winter. Travellers are sending in few spring orders, and reports from the counting-houses are not very reassuring. Money is soarce and there are requests ing. Money is scarce and there are requests for renewals from customers with whom the word was heretofore a stranger.

DRUGS.—Firmness characterizes many of the principal articles under this heading. Opium, for instance, is advancing; morphia and preparations, ergot, borax, mercurials, gum shellac, and cardamon seeds also show a slight increase. Quinine, on the other hand, while steady enough, might be shaded a little.

DRY GOODS.—Wholesale merchants in this line report an increased enquiry for goods since nine report an increased enquiry for goods since the advent of snow and cold weather. Prices of all textiles are well maintained, and all advances adhered to. Customers have not yet begun to visit the city for spring goods, but travellers now out send in fair orders.

FLOUR.-If it were possible, the feeling is more dull than when we last wrote. Dealers report only a local demand, and with reports of glutted markets in Quebec, where American flour is so plentiful that the spring will barely see stocks well|worked down. Prices here continue unchanged.

GRAIN.-Local dealers report that there is no demand for wheat except to supply the requirements of city mills. An occasional car of Manitoba changes hand for the same purpose. As compared with last week prices show a decline all round. Within ten days barley has a decline all round. Within ten days barley has declined about 9 cents, and the feeling in that grain is still weak with no enquiry whatever. Peas remain at about the same level with no reported transactions. There is a moderate enquiry for oats, which are wanted only for city trade. Corn and rye have not moved for some time back and do not now show any symptoms of activity. For bran \$14 is asked at outside points, with \$15 to 16.00 the range in this market.

GROCERIES.—General trade is quiet and the market void of any striking features. Coffees continue firm at quoted prices and fruits are quiet. The sugar market is also somewhat inactive and the only change is in yellows, which could be had for a little less money than a few days ago. In New York low grade Japan teas are remarkably scarce and firm, indeed all teas are firm, with greens higher there and in Eng-

-We note that copper which re-HARDWARE. ceded some little time ago, has recovered and prices remain unchanged. English makers of iron and steel are very firm and high prices are not amongst the improbabilities of the near future. Ingot tin is a shade higher and lead slightly easier. Antimony has advanced and zinc shows a slight decline. General trade is very good, particularly for shipment later on.

HIDES AND SKINS.—The large supply of hides still continues, and sales being somewhat few and far between, the feeling is very flat. Prices are unchanged. Offerings of sheepskins are limited and quotations remain at \$1 to \$1.35. The season for calfskins will soon open, and values are expected to be as low as if not lower than last year. There is a good enquiry for tallow and all offering is readily taken at \$2\frac{1}{2}c\$. for rough, and \$5\frac{3}{4}\$ to \$6\frac{1}{2}c\$. for rendered. still continues, and sales being somewhat few

Leading Real Estate & Financial Agents.

J F THOMSON.

GEORGE DUNSTAN

Mough 12 molan

TORONTO. MAIL BUILDING, BAY STREET. TRLEPHONE, 1327.

ESTABLISHED 1876.

G. W. BANKS,

(TELEPHONE No. 27),

Insurance & Estate Agent.

RENTS COLLECTED. ESTATES MANAGED. MOBT-GAGES BOUGHT AND SOLD.

60 CHURCH STREET, TORONTO.

Petroleum.—While invoices of Canadian refined are billed at 15 cents per gallon, the actual figure is something under this. In Petrolea the market is uneasy, and crude is lower. Refined has declined there owing to the efforts of refiners to reduce stocks.

the efforts of refiners to reduce stocks.

Provisions.—Trade continues very quiet. The bulk of the receipts of butter is now found to be medium quality, which is saleable at 14 to 16c. Choice grades command 18 to 19c. Cables report Old Country cheese markets as "drooping" with the latest quotation at 58 shillings. In the local centres the feeling is dull and steady. Dried and evaporated apples show no activity, and prices are nominally unchanged. There is a weaker tendency in hog products. Long clear sells at 9c. in a jobbing way. Breakfast bacon quotes at 11c. and hams the same. Mess pork, \$16 to 17. The offerings of dressed hogs are limited and holders are generally asking \$6.25 at outside points. Eggs are weak at 16 to 17c. for fresh and limed, 14 to 15c. for reliable stock. There is nothing doing in beans. doing in beans.

SEEDS.—Nothing of a very noteworthy nature has transpired in this market since our last nas transpired in this market since our last review. As to timothy seed, we might remark that owing to large receipts in the West the price is a shade easier, say \$4.10 to 4.35. Clover remains at about the same figures, perhaps \$12.50 to 16.00 would be nearer the preshaps \$12.50 to 16.00 would be nearer the present range. Hungarian grass is now quoted at \$2.00, and millet at \$1.75. The stock of flax seed has been sold up pretty closely with a consequent firmness in tone, and now there is nothing to be had under \$3.00. This state of things is due to the fact that Western soutchers have unloaded the bulk of their stock in American markets, where the price has shown unusual stiffness. unusual stiffness.

WOOL.—Trading in this department exhibits no unusual features. The demand from the factories is fair and our quotations are unchanged and firm. The recent East India auctions closed without any material change in values.

Meetings.

ONTARIO MUTUAL FIRE INSURANCE COMPANY.

The annual meeting of the Ontario Mutual The annual meeting of the Ontario Mutuan Fire Insurance Company was held at its offices in London, Ont., on Wednesday, 30th January, 1889, Mr. A. McCormick, the president, in the chair, and a large representation of members in attendance.

The annual report of the directors was read as follows:

as follows:

REPORT.

Gentlemen,—In presenting the twenty-first annual report of the Ontario Mutual Fire Insurance Company for your consideration, your board beg to point to the increased insurance secured during the year of \$119,305 over the previous year as evidence of the activity displayed by the agents of the company during