

Leading Accountants and Assignees.

E. R. C. CLARKSON,

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

TORONTO, - - - - - ONTARIO.

Trustee, Liquidator, Financial Agent.

Agencies at Montreal, Que., & Winnipeg, Man.
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Glasgow, Huddersfield, Bradford, Birmingham.
Foreign References:—A. & S. 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.

ESTABLISHED 1864.

ARTHUR C. NEFF,

Chartered Accountant,

Trustee, Receiver, Auditor, and Adjuster.

ARLINGTON CHAMBERS, 60 YONGE ST

TORONTO, - - - - - ONTARIO.

BLACKLEY & ANDERSON,

TORONTO AND HAMILTON.

Accountants, Assignees, Receivers.

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S. LEVERATT.

GIBBON, LEVERATT & CO.

Assignees and Accountants,

TORONTO.

Address: 36 Front St. East, TELEPHONE No. 1833.
BANKERS:—Bank of Toronto; National & Provincial Bank, London, England

TOWNSEND & STEPHENS,

Public Accountants, Auditors

Assignees.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.

Traders Bank Chambers, Toronto.

Cable Address "Seymour." Telephone 1641.

F. S. SHARPE, F. C. A.

Chartered Accountant & Auditor.

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Complicated accounts adjusted, Partnership settlements effected, Financial Statements examined and reported upon. Balance Sheets and Profit and Loss statements prepared or certified. Books arranged and adapted to any business so as to record transactions and exhibit results clearly, comprehensively, and with the least labor.

S. A. D. BERTRAND,

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For the Province of Manitoba.

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Leading Accountants and Assignees.

W. A. CAMPBELL.

GEO. H. MAY

CAMPBELL & MAY,

Assignees, - Accountants - and - Receivers,
50 Front Street East, and 47 Wellington
Street East, Toronto.

Telephone 1700.

-:- Telephone 1700.

J. GILBERT BEATY, F.C.A.

CHARTERED ACCOUNTANT.

13 Wellington Street, E., - - - TORONTO.

Agents' Directory.

HENRY F. J. JACKSON, Real Estate, and General Financial and Assurance Agency, King Street, Brockville.

GEORGE F. JEWELL, F.C.A., Public Accountant and Auditor. Office, No. 3 Odd Fellows' Hall, Dundas Street, London, Ont.

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THOMAS MCCRACKEN, Res. Secretary.

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Canada Branch:

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Surplus,	1,301,235 39
Assets,	5,305,004 23
Income,	2,778,030 00

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Commercial.**MONTREAL MARKETS.**

MONTREAL, July 16th, 1890.

ASHES.—Receipts have been a fraction better for the last few days, and there is probably a little more doing, but prices are just about as they were, if anything a shade easier. We quote \$4.10 for decent tares in No. 1 pots; seconds, \$3.60. We hear of a small transaction the other day in pearls at \$5.15, but it is just probable, if a lot were wanted, more would have to be paid. A car load went to France Saturday, and a few small shipments to Liverpool are also reported.

BOOTS, SHOES AND LEATHER.—With the growing assurance of good crops in the West, the shoe manufacturers report more orders coming in, and they are buying leather pretty steadily in a moderate way. Prices of leather are firm, very much so in Quebec; and Montreal leather men are now sending buff and upper to that city—a reversal of the usual order of things. Rough leather is decidedly advanced in price. The leading sole leather house reports its stock as at a lower ebb than it has been for years. We quote:—Spanish sole, B. A., No. 1, 20 to 23c.; do., No. 2, B. A., 16 to 18c.; No. 1, ordinary Spanish, 19 to 20c.; No. 2 ditto, 16 to 17c.; No. 1, China, 18 to 19c.; No. 1