

Business books written up, and Principal's ac-counts formed. Balance sheets certified. Partner-ships arranged.

15 Manning Arcade,

- - TORONTO

90c.

DRY GOODS .- Our remarks about the ad-

vance in domestic foulards and jeans are confirmed, but there has not been any rise in other lines of cottons as was predicted by some. Repeat orders for Irish linens are being declined except at an advance, and fine all-wool cashmeres are rather dearer. The efforts to establish a fixed price for flannels have not as yet been successful. Manufacturers of wool-lens who have been canvassing orders for fall goods this month seem to find difficulty in doing business, and report orders behind those of last year, thus further testifying to the pre-vailing spirit of caution as shown by the les valing spirit of caution as shown by the les-sened imports for some months, figures of which have been given from time to time in these columns. Travellers are all home, and orders will likely be quiet for several weeks, but there is a fair degree of activity in the shipping of goods already sold. City retail trade, which has been good all fall and winter, keeps up very fairly, and payments from this source up very fairly, and payments from this source are much better than from the country dis-tricts, whence money comes in very unsatisfactorily in most cases.

FURS .-- Receipts are only moderate, being, perhaps, held back in the hope that the Lon-don March sales may show better results, but everything appears to indicate even a greater decline, if anything, and at the figures below decline, if anything, and at the figures below given, pelts are subject to very close sorting. We quote for prime skins: — Beaver, \$3.50; bear, \$10.00 to \$12.00; cub do., \$4.00 to \$5.00; fisher, \$5; red fox, \$1.00; cross do., \$2 to \$5; lynx, \$2.00 to \$2.50; marten, 65 to 80c.; mink, 50c.; fall muskrat 8c., winter muskrat, 12c.; raccoon, 25c., 50c., and 75c.; skunk, 25c., 50c., 75c.; otter \$8.00 to \$10.00.

FISH.—The demand is still active and the supply is limited in all lines, notably green Labrador herrings are also getting scarce cod. Labrador herrings are also getting scarce and there is active enquiry from the States for salmon, which is dearer. We quote:—
Green cod, No. 1, \$5.00 to 5.50; No. 1, large, \$6.25 to 6.50; large drafts, \$7.00; dry cod, \$4.25 to 4.50; Labrador herring, \$4.25 to 4.50; Nfd. salmon, \$14.50 to 15.50 for No. 1; B. C. ditto, \$13; fresh herring \$1.10 per hundred. cod 4n ner lb.: haddock. 34c. cod dred; cod, 4c. per lb.; haddock, 34c.

HIDES .- Matters continue quiet in this line, tanners not being apparently disposed to buy very freely. Dry hides are quoted at 13c., but this figure would probably be shaded for fair lots, western hides as before quoted. Green hides still at 7, 6 and 5c. for Nos, 1, 2 and 3, though a decline shortly would not be surprising; sheepskins 85 to 90c.

GROCERIES. -Business is rather quieter than the trade would like to see it, and has not im-proved much in the last week or two, as was hoped when the country roads would get more settled. Payments are only fair. Sugars are another eighth lower, bringing granulated down to 7c. at refinery to wholesale buyers, yellows range from 6 to 6⁴/₅c., Paris lumps 8 to 84c.; syrups scarce as ever and firm, molasses 39 to 40c. for Barbadoes. Enquiries from the country for teas are more frequent, more particularly for lower grade Japans, prices are steady here, but in New York reported rather firmer. Foreign advices would seem to indi-cate that lower prices will prevail for coffees, and values are easier locally, we quote Rio 15 to 174c., Java 20 to 22c., Mocha 23 to 24c., Valencia raising are in fair request and stocks Valencia raisins are in fair request and stocks are getting low, sound fruit still being 54 to 6c. currants scarce and firm at 64 to 7c. Canned goods moving only slowly; tomatoes easier at \$1.25 to \$1.30, corn \$1.35, peas \$1.50, lobsters \$4.80 to \$5.00 the case, salmon \$1.65 to \$1.70. There is nothing new in spices, tobaccos or other lines,

METALS AND HARDWARE. -Transatlantic freight rates have now been fixed and at a higher figure by about ten per cent. than last higher figure by about ten per cent. than last year; iron is at present being offered for spring delivery ex-ship here, but thus far little busi-ness has been effected; Summerlee, Calder and Shotts are offered at \$19.50, Gartsherrie and Glengarnock at \$19.00; Carnbroe \$17.85; Eglinton and Dalmellington about \$18. The Glasgow market is without special feature, with warrants at 39/2d; bar iron unchanged; not much doing in tin plates, canners, who are not much doing in tin plates, canners, who are usually heavy buyers just now, are not dis-posed to meet the high prices, and holders are not disposed to make any concessions in view of the small stocks here, and the firmness at