

London, Liverpool, New York, Glasgow, Huddersfield, Bradford Birmingham.

Correspondents at

## Trustee, Liquidator, Financial Agent ESTABLISHED 1864.

ONTARIO. TORONTO,

AGENCIES AT MONTREAL, QUE., and WINNIPEG, MAN.

In 1864, my father, the late THOS. CLARKSON, first began to practice in Toronto as an Official Assignee and Accountant.

In 1868, the firm of CLARKSON & MUNRO, Composed of W. F. MUNRO and myself, was formed, and Continued the business until 1873, when it was assumed by TURNER, CLARKSON & Co., and later on, in 1879, by WEMYSS & CLARKSON, which firm was dissolved in 1881, when I became sole proprietor.

This practice has thus been in continued operation for twenty-six years, and during this long term it has increased steadily from year to year, from which the i ference may fairly be drawn that it has been conducted upon proper principles, that the management has been effective and acceptable, and has obtained a large percentage of favorable results in the liquidation of estates entrusted to its care.

Consequent upon the continued growth of the business, it has been found advisable to divide it into Consequent upon the continues growth of the business, it has been found advisable to divide it into two branches, and the new firm of CLARKSON & CROSS, composed of the writer and MR. W. H. CRoss, F.C.A., has been formed. In future, all matters of accountancy will be under the management of MR. CRoss, assisted by MR. N. J. PHILLIPS. MR. CROSS is an experienced and practical Accountant, and his sciended knowledge of business matters will be of great service to the clients of the firm. MR. PHILLIPS has been with me for four years, during which he has had charge of the most important part of the Accountancy work of the office.

This change will enable me, assisted by MR. H. O. BENNETT, MB. J. B. CORMACK, MB. J. C. MACKLIN JB., and MB. T. E. BAWSON, all of whom have been with me for years, to devote our whole time and per sonal attention to the settlement of the affairs of Insolvent Estates.

The office is fully equipped, and at all times prepared to receive and faithfully attend to the smallest as well as the largest cases.

W. H. CROSS, F.C.A.

Toronto, March, 1899. E. R. C. CLARKSON, F.C.A.

N J PHILLIPS

CLARKSON & CROSS, Chartered Accountants,

Adjusters of Fire Losses, Partnership Accounts, Fxecutors' Accounts, Arbitrators, Auditors, and General Accountants.

No. 26 Wellington St. E., TORONTO, Ont.

E. R. C. CLARKSON.



## BRITISH MARKETS.

The March Export Iron and Metal circular of Messrs. Henderson & Glass, Liverpool, says : We have no new feature to report with regard to malleable iron. The position is prac-tically unchanged, with second-hand parcels tically unchanged, with second-hand parcels offering below makers' prices, subject to speci-fications. Tin—Steady. Tinplates—Makers' prices are unchanged, but there are second-hand parcels to be had under current prices. Zinc sheets—Not much doing. Copper—A little firmer. Pig lead—Somewhat weaker since last advance. Linseed oil—Dearer, with good business doing. Freights—The rate from Liverpool to Montreal via Portland is 25/-, and 10% per ton; and to Toronto, Hamilton, and London, 25/- to 27/6 per ton and 10% primage, according to classification. Tin and Canada plates from South Wales 2/6 and 10% more.

-Messrs. Gillespie & Co.'s prices current, dated Liverpool, March 7, 1890, says: Sugar -Raw in steady demand at higher prices. Refined active, and dearer. Rice shows some improvement at a slight advance. Chemicals, &c., continue to harden in price. Soda crys-tals firm at 3s. Caustic soda selling at 8s 9d per cwt. for 60 per cent. white. Lump alum 5s 14d to 5s 3d. Cream tartar rather firmer at 102s to 103s per cwt., less 24 per cent. Oils-Castor oil dearer on spot at 38d per lb., and 3d to 34d to arrive. Olive oil rather easier at £38 to £40 for good Levant. Palm oil offers at £20 15s to £21 for Bonny, and £22 10s per ton for Lagos. Freights remain as last quoted. ton for Lagos. Freights remain as last quoted.

Newspapers have devoted columns of space to arguments showing the value of advertising, but, says the *Journalist*, the practical lesson has been taught by extensive and successful advertisers, who have demonstrated the value of intelligent and liberal advertising by exam-ple, and who have, by their own work, com-pelled their competitors to follow or be left hopelessly behind in the race for business.

## OUR BUYER HAS JUST RETURNED

From a visit to the principal manufacturers in England and Germany, and a full line of Samples specially gotten up for him will follow in a week or two.

RICHARD TEW & CO.. WHOLESALE CROCKERY. GLASSWARE, LAMPS, FANCY GOODS. &c.

10 Front St. East, Toronto. (Adjoining Board of Trade Building)

## Commercial.

MONTREAL MARKETS.

MONTBEAL, March 26th, 1890.

-Trade is still dull, though some ASHES.enquiries are reported from Britain. Receipts are very small, and prices steady at \$3.75 for first quality pots, seconds \$3.20 to 3.25; pearls nominal and no transactions reported. Stocks in store about 350 brls. pots, 125 brls. pearls.

BOOTS, SHOES, AND LEATHER.-Manufacturers