

Expert in Bank and Financial Business. Consult-ing Accountant on Commercial affairs. Montreal reference: Hon. J. J. C. Abbott.

## **MURDOCH, DICKSON & CO.**

Public Accountants and General Agents. British America Assurance Company's Building, Corner Front & Scott Streets, Toronto.

Corner Front & Scott Streets, Toronto. Commissioner for Provinces of Brit. Col., Que., N. S., N. B., Man. and N. W. Territories. And for States of N. Y., Cal., Ill., Maine, Minn., and Mass. Commercial Agent for Mexican Republic. Correspondence, agencies and collections solicited. Information and statistics regarding the Dominion, U. S., or Mexican Republic cheerfully furnished.

# DONALDSON, MILNE & BELLSMITH,

ASSIGNEES, ACCOUNTANTS, COLLECTING ATTORNEYS & ESTATE AGENTS.

Special attention given to Insolvent estates and rocuring settlements where assignments are un 5 FRONT ST., E., AND 47 WELLINGTON ST. E.

TORONTO.

BOYD & SMITH, ACCOUNTANTS AND AUDITORS, HAVE REMOVED

To 27 Front Street, West, TORONTO.

WILLIAM POWIS. (Consulting Actuary)

Chartered Accountant, Receiver, and Assignee in Trust. Room 11, Board of Trade Rotunda, Toronto.

ESTABLISHED 1857. BOBT. JENEINS.

JOHN KERR. KERR & JENKINS,

(late Kerr & Anderson,)

Estate Agents, Assignees in Trust, Accountants and Auditors. 15 TORONTO STREET, TORONTO CANADA.

ESTABLISHED 1878. TOWNSEND & STEPHENS, 14 Melinda Street. World Building, Toronto. Public Accountants, Auditors and Assignees. Highest references in Canada and England. SHERMAN E. TOWNSEND. HENRY STEPHENS. Telephone 1641.

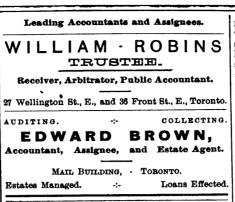
EDGAR A. BADENACH WILLIAM BADENACH.

W. & E. A. BADENACH, Accountants, Arbitrators & General Ins. Agts.

AGENTS: City of London Fire Ins. Co. New York Life Ins. Co. 4 Wellington St. West. - 42 King St. East. Telephone Nos. 228 and 16.

J. MCARTHUR GRIFFITH & CO., ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents. Business books written up, and Principal's ac-counts formed. Balance sheets certified. Partner-ships arranged. 15 Manning Arcade,



SAYS the Ottawa Journal : The lumbermen at the Chaudiere are keeping abreast of the times in new and improved methods. Up to this season most of the lumber firms have been using in their mill a piece of machinery known as a "hog," which is a sort of cone shaped iron basin studded with sharp knives. This is situated beneath the saws, and the edgings and waste fall from the saws into it and are chopped into sawdust by the knives, and fall through the small end of the cone into the river. By this system much lumber suitable for making lath and other small lumber is wasted. Messrs. J. R. Booth & Co. are doing away with this piece of machinery, and are constructing a large lath mill, so that the waste lumber may be manufactured into lath. Other firms have also adopted this idea.

## Commercial.

### MONTREAL MARKETS.

MONTREAL Feb. 1st. 1888.

There has been no cessation of the very stormy weather noted last week. Railway trains both east and south have been in some cases twenty-four hours late, and travel over country roads has been next to an impossibility. That this state of affairs should have its effect on wholesale trade is not to be wondered at, and we have to chronicle a rather quiet week as regards the movement of merchandise; payments have not fallen off so much as might be expected, and may be called fair, all things considered.

Asnes.-The continued Ashes.—The continued stormy weather seems to affect the receipts of ashes which are very light. Trading is not active, but the market shows further advance, and first quality pots are quoted at \$4.30, seconds nominally \$3.90 to 4.00. Nothing doing in pearls.

FisH. -Dealers are now laying in their sup-FIGH.—Dealers are now laying in their sup-plies for Lent, and there is a good all-round demand, while for green cod there is very brisk enquiry. Stocks of salmon are getting light. We quote Labrador herrings \$4.25 to 4.50; Cape Bretons \$5.50; dry cod \$4.25 to 4.50; green cod \$4.50 to \$4.75 for No. 1, large \$5.50 to 5.75; North Shore salmon \$13 to 16 as to grade, B. C. ditto \$12 to 13.00.

BOOTS, SHOES AND LEATHER.-There is little BOOTS, SHOES AND LEATHER.—There is little new here; the boot and shoe trade await with some anxiety the results of payments falling due the 4th Feb'y. In leather the demand has not livened up as was hoped, stocks show no diminution, and prices cannot be called any firmer. We quote :— Span-ish sole, B. A. No. 1, 24 to 250.; do. No. 2, B. A., 20 to 220.; No. 1 Ordinary Spanish 21 to 250.; No. 2 do., 19 to 210.; No. 1 China, 20 to 210.; No. 2, 18 to 190.; Hemlook Slaughter, No. 1, 24 to 270.; oak sole, 41 to 450.; Waxed Upper, light and medium, 33 to 370.; ditto, heavy 31 to 350.; Grained 34 to 370.; ditto, heavy 31 to 350.; Galf-splits, 32 to 330.; Calfskins, (35 to 46 lbs.), 55 to 700.; Imitation French Calf skins 75 to 850.; Russet Sheepskin Linings, 39 to 400.; Harness 24 to 330.; Buffed Cow, 12 to 140.; Pebbled Cow, 10 to 14<sup>1</sup>/<sub>2</sub>C.; Rough 23 to 260.; Russet and Bridle, 54 to 550. Day Goods.—Trade does not show any innew here; the boot and shoe trade await with

rather quieter, as the widespread stormy weather has had its effect on orders. But aside from this retailers do not seem in a hurry to fill up with spring stock. New goods are pretty well forward, though late lots are somewhat delayed by impeded traffic on the railways. As far as can be gleaned from present indications the volume of importations this spring will be lighter than last year. Col-lections may be classed as fair all things con-sidered, and there are no further complica-tions reported in the trade here. rather quieter, as the widespread stormy

DRUGS AND CHEMICALS.—There is a moderate jobbing trade in progress, but no large move-ment of heavy chemicals. Bleaching powder is rather firmer at home owing to reduced production; tartaric acid and cream tartar easier, with lower quotations to arrive for the former. Canada balsam is very scarce and firm; ergot advanced and likely to go higher; camphor dearer for orude, and higher prices likely to prevail for refined; canary and carra-way seeds firmer: Paris green advanced in U.S. camphor dearer for orude, and higher prices likely to prevail for refined; canary and carra-way seeds firmer; Paris green advanced in U.S.; quicksilver very firm. We quote: --Sal Soda \$1.00 to \$1.05; Bi-Carb Soda \$2.40 to \$2.50; Soda Ash, per 100 lbs., \$1.70 to \$1.80; Bichromate of Potash, per 100 lbs., \$11 to \$13.00; Borax, refined, 9½ to 11c.; Cream Tartar crystals, 34 to 36c.; do. ground, 36 to 38c.; Tartaric Acid crystal 54 to 55c.; do. powder, 55 to 60c.; Citric Acid, 75 to 80c.; Caustic Soda, white, \$2.40 to \$2.60; Sugar of Lead, 10 to 11c.; Bleaching Powder, \$2.50 to \$2.60; Alum, \$1.65 to \$1.70; Copperas, per 100 lbs., \$2.60 to \$2.75; Roll Sulphur, Per 100 lbs., \$2.60 to \$2.75; Roll Sulphur, per 100 lbs., \$2.50 to \$2.75; Julphate of Copper, \$5.50 to \$6.00; Epsom Salts, \$1.25 to \$1.40; Saltpetre \$8.75 to \$9.25; American Quinine, 65 to 70c.; Howard's Quinine, 70 to 80c.; Opium, \$5.25 to \$5.75; Morphia, \$2.50 to \$2.75; Gum Arabic sorts, 80 to 90c.; White, \$1 to \$1.25; Carbolic Acid, 55 to 70c.; Idide Potassium, \$4.00 to 4.25 per lb.; Iodine, \$5.50 to \$6.00; Idodorm \$5.75 to \$6.25. Prices for essential oils are: Oil lemon \$2.00 to \$2.50; oil pepermint, \$3.50 to \$4.50; Grange, \$3.50; oil pepermint, \$3.50 to \$4.50; Glycerine30 to 35c.; Senna, 15 to 25c. for ordinary. English Camphor, 45 to 50c. American do. 35 to 38c. Insect powder 70 to 90c.

90c. FURS.—Receipts continue very moderate, and close sorting is the rule in buying. All unprime skins being rejected. Prices tend towards a lower basis if anything. We quote for prime skins :—Beaver, \$3.50 to \$4 per 1b.; 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, 50 to 60c.; fall muskrat 8c., winter muskrat, 12c.; raccoon, 25c., 50c., and 75c.; skunk, 25c., 50c., 75c.; otter \$8.00 to \$10.00. Huws. The domand from tangang is a little

HIDES.-The demand from tanners is a little Hamilton hides are steady at former rates. Hamilton hides have sold at 8c. for No. 1, Toronto hides quote at 8 to 81c., green hides 7, 6, and 5c. for Nos. 1, 2, and 3; calfskins 8c., hambling 70 to 75c ambskins 70 to 75c.

**GROCERIES.**—In this line the frequent storms and impeded traffic in the country have affect-ed the volume of trade to some extent. Sugars maintain their strong position, granulated be-ing 7§c. at refinery in wholesale lots. Paris lumps 8½c., yellows 6½ to 6½c.; syrups still very scarce at 42 to 60c.; molasses very firm at 39 to 40c. Teas show a steady tone in all lines, and sales of one or two large lots of common Japans are reported at 14 to 15c., with a fair general demand in other lines. For common Japans are reported at  $1\overline{4}$  to 15c., with a fair general demand in other lines. For coffees the demand is not particularly brisk; we quote Mocha 25 to 27c., Java 22 to 24c., Ceylon 22 to 25c., Rio 21 to 22c. Dried fruits show only a moderate movement, with little change in values; Valencia raisins are quoted at  $5\frac{1}{2}$  to  $6\frac{1}{2}c.$ , sultanas 8c,, currants in very light supply and firm at  $6\frac{3}{4}$  to 7c.; no prunes in this market, in New York Turkish are quot-ed at  $3\frac{3}{4}c.$  in wholesale lots: evaporated apples and the initial indication in New York Furkish are quot-ed at  $3\frac{3}{2}c.$  in wholesale lots; evaporated apples 11 to 12c., dried ditto  $6\frac{1}{4}$  to 7c.; walnuts 9 to 15c.; filberts 8 to 9c.; figs 11 to 14c. Canned goods moving slowly, and prices as quoted last week still hold. Tobacco, spices and rice show no change.

METALS AND HARDWARE .--- Business in pig iron has been quiet, though some large consumers have been making enquiries as to future de-liveries; firmness marks local prices. Glas-gow warrants are cabled at 41/1d. Finished iron is in better demand at the higher prices hately establicated. tim plates also firm with a - - TOR ONTO. 2003. Trade does not show any in-iron is in better demand at the higher prices crease from a week ago, indeed matters are lately established; tin plates also firm with a