

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.
Correspondents at London, Liverpool, New York,
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. * * * * *

BLACKLEY & ANDERSON,

TORONTO AND HAMILTON.
Accountants, Assignees, Receivers.
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Toronto Office, - STANLEY CHAMBERS, 37 Yonge St.
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Manchester, Bradford, Leeds, Huddersfield, Eng.,
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ESTABLISHED 1865

W. F. FINDLAY,

Chartered Accountant,
Trustee, Receiver, Auditor & Adjuster.
WENTWORTH CHAMBERS, 25 JAMES STREET, SOUTH
HAMILTON, - - - - - CANADA.

W. S. GIBBON. S. LEVERATT.

GIBBON, LEVERATT & CO.

Assignees and Accountants,
TORONTO.
Address: TELEPHONE,
36 Front St. East, No. 1883.
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.

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120 PRINCE WILLIAM STREET, - ST. JOHN, N.B.
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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.

ARTHUR C. NEFF,

Chartered Accountant,
Trustee, Receiver, Auditor, and Adjuster.
27 MELINDA STREET. P.O. Box 492.
TORONTO, - - - - - ONTARIO.

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 McCRAKEN, Res. Secretary.

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GERALD E. HART, General Manager, Montreal.

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Surplus,	1,301,235 39
Assets,	5,305,004 23
Income,	2,778,050 00

A general Fire Insurance business transacted at lowest current rates.
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S. F. MCKINNON, - Wholesale Milliner.
D. PARKS FACKLER, NEW YORK,
Consulting Actuary.
J. F. ELLIS, - - - Managing Director.

are easier at \$7.25 to 7.75. We note some revision in prices of coil chain. We quote:—Colt-ness, no stock, to import \$21.50 to 22.00; Calder, No. 1, \$21.50 to 22.00; Calder, No. 3 \$20.50; Langloan, \$23; Summerlee, \$21.50 to 22.00; Eglinton and Dalmellington, \$18.50 to 19.00; Gartsherrie, \$21.50 to 22.00; Carnbroe, \$18.50 to 19.50; Shotts, \$21.50 to 22; Middlesboro, No. 1, none here, \$18.75 to 19.00 to import; No. 3, \$18.25 to import; cast scrap railway chairs, &c., \$18.50 to 19; machinery scrap, \$15.00 to 16.00; common ditto, \$13; bar iron, \$2.40 for Canadian, British \$2.75; best refined, \$3.00. The products of the Londonderry Iron Company we quote as follows: Siemens' pig No. 1, \$22.00; Acadia bar, \$2.20 to 2.25; Siemens' bar, \$2.40; these figures for round lots. Canada Plates—Blaina, \$2.80; Pen, \$3.00. Terne roofing plate, 20x28, \$7.25 to 7.75. Black sheet iron, No. 28, \$3.00. Tin plates—Bradley charcoal, \$6.50 to 7; charcoal I.C., \$4.25 to 5.00; do. I.X., \$5.25 to 6.00; coke I.C., \$3.75 to 4; coke wasters, \$3.40 to 3.50; galvanized sheets, No. 28, ordinary brands, 5 1/2 to 5 3/4; Morewood, 7c.; tinned sheets, coke, No. 24, 6c.; No. 26, 6 1/2c.; the usual extra for large sizes. Hoops and bands, per 100 lbs., \$2.75; Staffordshire boiler plate, \$3.25 to 3.50; common sheet iron, \$3.15; steel boiler plate, \$3.75; heads, \$4.50; Russian sheet iron, 11c.; lead per 100 lbs., pig, \$3.75 to 3.90; sheet, \$4.50; shot, \$6 to 6.50; best cast steel, 11 to 12c.; spring, \$2.50; tire, \$2.50 to 2.75; sleigh shoe, \$2.50 to 3.00; round machinery steel, \$3.25; ingot tin, 23 1/2 to 24c.; bar tin, 26c.; ingot copper, 16 to 16 1/2c.; sheet zinc, \$6.00; spelter, \$5.75; antimony, 00 to 20c.; bright iron wires Nos. 0 to 8, \$2.75 per 100 lbs.; annealed do., \$2.75. Coil chain, 1/2 inch, 5 1/2c.; 3/4 in., 4 1/2c.; 7-16 in., 4 1/2c.; 1/2 in., 4 1/2c.; 1/2 in., 3 1/2c.; 3/4 in., and upwards, 3 1/2c.
OILS, PAINTS, AND GLASS.—Linseed oil, which had receded a little "at home," is again