Leading Accountants and Assigned

Toronto. Established 1864.

E.R. C. CLARKSON,

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

TRUSTEE, RECEIVER.

CLARKSON & CROSS, OHARTERED ACCOUNTANTS.

No. 26 Wellington St. East, - - Toronto, Ont.

E. R. C. Clarkson, F.C.A W. H. Cross, F.C.A. John F. Helliwell. Edward Still.

J. W. G. WHITNEY & SON, ESTATE AGENTS,

Valuators, Arbitrators

Toronto.

* MONEY TO LOAN.

J. W. G. WHITNEY.

C. T. WHITNEY.

Established in 1856.

FRED. ROPER, ACCOUNTANT, TRUSTEE, &c.,

QUEBEO BANK CHAMBERS. (First Floor.)

Telephone 1714.

2 Toronto St.

G. H. MAY

W. A. CAMPBELL.

CAMPBELL & MAY, Accountants, Auditors, Collecting Attorneys,

Assignees in Trust.

32 Front Street West, TORONTO.

TELEPHONE 1700.

GEO. EDWARDS, **Chartered Accountant**

Liquidator, Assignee.

Offices:
No. 35 Bank of Commerce Building,
19 to 25 King St. W., Toronto.
Telephone 1163.

RUSSELL LEDGER CO.

Latest short method forms and appliances for Bookkeepers supplied at lowest market rates. Correspondence solicited.

S. P. RUSSELL, No. 2 (Experi Bookkeper) Toronto St., Manager, TORONTO Sec'y-Treas. ditor-Trustee) Sec'y-Treas

JAMES DICKSON,

FINANCIAL AGENT.

Assignee, Collecting Attorney, &c. Special attention given to Collections ROOM 17, MANNING ARCADE,

TELEPHONE 65.

TORONTO.

Agents' Directory.

ENRY 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. 193 Queen's Avenue, London, Ont.

WINNIPEG City Property and Manitoba Farms bought, sold, rented, or exchanged. Money loaned or invested. Mineral locations. Valuator, Insurance Agent, &c. Wm. R. GRUNDY, formerly of Toronto. Over 6 years in business in Winnipeg. Office, 490 Main Street. P.O. Box 234.

COUNTIES Grey and Bruce Collections made on commission, lands valued and sold, notices served. A general financial business transacted. Leading loan companies, lawyers and wholesale merchants given as references.

H. H. MILLER, Hanover.

A. F. ENGELHARDT

Customs Broker, Commission. Shipping and Forwarding Agent.

No. 1 Fort Street, cor. Wharf, VICTORIA B.C.

part of this week, the price of warrants receding from 45/3 to 44/10\frac{1}{2}, but since Wednesday a much firmer tone has prevailed and 45/5\frac{1}{2} was paid to-day. The position is of a very artificial nature. Consumers do not appear to follow the advance.

PRICES OF MAKERS' IRON ARE :

	ļ		No. 1.	No 3.
	G. M. B	fas Glasge	ow46/6	45/
	Coltness	do. ``	55/	49/6
	Langloan	do.	54/6	46/6
	Summerlee	do.	51/6	46/6
İ	Calder	do.	51/	47/6
	Gartsherrie	do.	51/	47/6
	Shotts		53/	49/6
i	Clyde	do.	49/6	46/6
Į	Carnbroe	do.	$\dots 16/6$	45/
	Glengarnockfa			46/
I	Eglinton	do.	46/6	45 6
ı				

Messrs. Gillespie & Co.'s prices current, dated Liverpool, February 3rd, say: Sugar—Raw meets with a good demand. Refined shows little alteration. Rice remains at about our last quotations, viz., 8s. 9d. to 9s. 3d. per cwt. for good ordinary quality. Chemicals—Sodas are unchanged. Recovered sulphur 4s. 3d. per cwt., less 2½ per cent. f.o.b. Cream tartar casier at 79s. 3d. to 79s. 6d. per cwt., c.i.f, to Halifax, N.S. Carbonate of ammonia 3d. per lb., less 5 per cent. Chlorate of potash has jumped to 10d. per lb., less 5 per cent., owing to heavy demand for Japan. Oils—Castor remains at 25-16d. to 2\(\frac{3}{2} \text{d.} \) Olive steady. Palm has advanced to £2\(\frac{2}{2} \text{d.} \ £27 per ton, with a further strong upward tendency. Freights, via Portland, are unaltered.

Insurance Company OF MANCHESTER, Eng.

Capital THREE MILLIONS Sterling.

Canada Fire Branch-Head Office, TORONTO J. G. THOMPSON, Manager.

Agents for Toronto, LOVE & HAMILTON, 59 Yonge st.

Leading Grain and Produce Firms.

T. A. CRANE.

H. N. BAIRD.

CRANE & BAIRD, GRAIN MERCHANTS. MONTREAL and TORONTO

FLOUR.

Whitlaw, Baird & Company, Paris, Ont.

ESTABLISHED 1845.

COFFEE & Produce Commission Merchants, No. 80 Church Street, - - Toronto, 0

JOHN L. COFFEE

THOWAS PLYNN

One of the best of this year's calendars which have come across the lines is that issued by the advertising firm of A. W. Ayer & Son, Philadelphia. It is a handsome piece of lithcgraphy, containing many convincing arguments relative to the value of the modern ments relative to the value of the modern newspaper as a medium between buyer and seller. The dates in February, for instance, are prefaced by the pertinent query: "Are you dealing in an article that people really want? If so, why don't you tell them about it?" Which is followed by a sly dig at old fogy ways in this fashion: "Why not go and see them yourself? or write them a letter? or send a man? or get out some hand-bills? or nail up signs? or print an almanac? or paint a barn? or do something like they used to do when you were a boy?" The mere calendar fiend will find the charge of 25 cents made for this memory jogger somewhat prohibitive, this memory-jogger somewhat prohibitive, but its aphorisms alone are worth that to a thoughtful business man.

In the western provinces we notice the following failures:—The sheriff is in possession of the clothing business of W. C. Reesberry, at Carberry, who has confessed judgment for \$5,500. Rather a poor showing for three years work.—The Winnipeg firm of Morton, Alexander and Morton, tanners, also confess judgment to the sheriff for \$3,700, and that officer is now in possession.—An assignment has been made by Thomas McNichol, general store-keeper at Oak Lake. He began business in 1888 with a surplus of \$3,500; lately he has been very slow in making his payments.—At the instance of the Bank of Ottawa, the sheriff has taken possession of the assets of W. M. has taken possession of the assets of W. M. Johnston & Co. wholesale dealers in leather, for \$17,000 on a confessed judgment. Last year Carter & Tolmie, brewers at Victoria, got into trouble and a meeting of creditors was held.——Carney & Barrett, butchers. Nelson. B. C., have assigned with a seets of \$5,000 and liabilities of \$8,000. An offer of 50 per centis made to creditors.

The name of the old firm of Baring Brothers has brought to the reorganized company ers has brought to the reorganized company splendid business, says an Old Country paper. The company have reported net profits of no. less than \$800,000 on its last year's business. A dividend of ten per cent. is declared, and a third of the profits goes to reserve. The Baring company may attain the standing of the old firm in time, though the business done last year was not one-fifth of the amount transacted by the house before Argentine bonds brought it down. brought it down.

The Yarmouth Steam hip Company held —The Yarmouth Steam hip Company held their annual meeting last week. The president says there will be no dividend this year, and that the Halifax and St. John lines lost \$10 000 during the year. The old directors were re-elected, and it was resolved to discontinue the Halifax and St. John lines and sell the steamers, unless the subsidies from the governments were increased so as to make the governments were increased so as to make the lines pay .- Yarmouth Times.

A London cablegram of 16th inst. stated The Bank of England, on the previous day, convened a meeting of the Baring guaranteers to propose, it is understood, that the period of liquidation be extended for one year, and that the guarantee be reduced from £7, 000,000 to £5,000,000. The guaranteers post-poned their decision as a to have an opporponed their decision so as to have an opportunity to have a consultation with their respective banks.

A PROSPEROUS HOME COMPANY.

THE ONTARIO MUTUAL LIFE

Assurance in force, Jan. 1, 1893,	-		-		\$16,122,195
New Assurance taken in 1892,		-			2,676,250
Cash Income for 1892,	_		_		
Cash Paid to Policy-Holders in 1892,				_	214,320
Assets, December 31, 1892, over	_		_	_	2.000.000

The 20-Year SURVIVORSHIP DISTRIBUTION POLICY now offered embraces all the newest features and is the best form of Protection and Investment money can buy. It has no equal. Guaranteed values, attractive options and liberal conditions.