

Liabilities.			
I. Capital stock of the bank	£1,000,000	0	0
II. Reserve Fund.....	660,000	0	0
III. Dividend of 18 p. cent. ..	£130,000	0	0
Extra d'd or bonus of 8 p.c.	30,000	0	0
IV. Note circulation .....	160,000	0	0
V. Deposit receipts and current account balances	12,970,119	15	6
VI. Drafts outstanding .....	171,653	11	5
VII. Acceptances by the bank—			
On acc't of b'kng cor-respondents	£287,467	12	8
On acc't of other customers .....	247,754	4	0
VIII. Balance of profits carried forward .....	1,124,221	16	8
	23,445	19	10
	£16,782,091	0	5
Assets.			
I. Gold and silver coin; notes of other banks; and cash with the B'k of England and other London bankers .....	£1,281,287	12	9
II. British Government securities (£1,007,896 12s. 2d.); and loans at call and short notice in London .....	4,405,646	7	2
III. Bank of England Metropolitan Board of W'ks, the bank's (£5,009 16s. 8d. at par), and other stocks and investments .....	1,094,596	18	5
IV. Bills discounted .....	3,337,660	1	5
V. Loans on railway stocks and other securities for short periods (formerly included under other heads) .....	1,249,819	15	6
VI. Advances on cash credit and current account ..	4,100,948	8	6
VII. Acceptances, per contra ..	1,124,221	16	8
VIII. Bank buildings at head office, London office, and branches .....	145,500	0	0
IX. Heritable property yielding rent .....	92,100	0	0
	£16,782,091	0	5
T. H. SMITH, Manager.			
ALEX. JAS. RUSSELL, Chairman,			
W. ELLIOTT LOCKHART,			
JAMES. W. MONCRIEFF,			
Directors.			

## ECCENTRIC BOOKKEEPING.

Many amusing anecdotes were told of Judge Weaver's early life, when he was a merchant and trading with the Indians. In purchasing furs, as the story goes, his hand, placed on the scale opposite the fur, weighed half a pound, and his foot a pound. His accounts were kept on boards in chalk. One of his neighbors, Mr. Harter, in settling an account found himself charged with a cheese. Being a farmer, and making not only cheese for his own table, but cheese he was in the habit of selling at the store, he asked an explanation. Judge Weaver, priding himself on his accuracy, was impatient with all who disputed his accounts. But Mr. Harter appealed to his reason and common sense to show how improbable, if not impossible, it was that he who made cheese for sale should have been a purchaser. This perplexed the Judge, who, after thinking and talking for a long time, was unwilling, under the circumstances, to press his neighbor to pay for a cheese, and equally unwilling to admit an inaccuracy in his book-keeping. The question was finally laid over till next day, in the hope that the Judge might be able to verify the integrity of his books, or boards. On the following day, when Mr. Harter appeared, the Judge met him in jubilant spirits, exclaiming, "It is all right; I remember all about it now." "But," said his neighbor, "you don't mean to say that I bought the cheese!" "No, no," said the merchant, "it was not a cheese, but a grindstone, and I forgot to put a hole in it." In Judge Weaver's mode of book-keeping a circular chalk-mark represented a cheese, while the same mark, with a dot in the centre, converted it into a grindstone.

## Commercial.

## MONTREAL MARKETS.

MONTREAL, Jan. 28th, 1885.

The "bulls and bears" of our local Wall street, bent upon taking all the enjoyment possible out of the "Carnival," are holding only one session a day this week. Business in stocks is consequently very limited; values a little easy if anything. General wholesale trade also rules quiet, and though there are numerous strangers in town, it is generally allowed that the week will be a sort of "off" one for wholesale circles. Retail dealers in dry goods, fancy goods, furs, jewelry, &c., seem to be reaping a harvest, and the sales of snowshoes and tobogganing blanket suits, with all the fixings necessary to a complete "tog," are said to be very large. Remittances to wholesale houses are not altogether satisfactory, and some houses say that there are more quiet extensions and settlements being sought for than there should be.

ASHES.—The market is a little stronger, owing to small receipts, which are even lighter than is usual at this season, and to the fact that a lot of about 80 brls. has been shipped on order to England. First pots are quoted at \$3.40 to \$3.45, seconds \$2.90. For pearls we cannot make a quotation, as none are offering, and at any rate there is no desire to buy.

DAY GOODS.—The general response among wholesale dealers is that trade is not what it should be, business not being up to the level of last year at this date. We find one or two houses who report sales up to those of last January, but they are the exception. Some travellers who have come home, are being kept in town, being probably found more useful here than on the road during Carnival week. All agree in saying that payments are not up to the mark, and one leading house says there are more quiet settlements being asked for than there should be. Cotton matters are not definitely settled, and Messrs. A. F. Gault, D. Morrice, and W. J. Whitehead have left the city to interview the lower province mills, and bring them "into line."

DRUGS AND CHEMICALS.—Heavy chemicals remain in fair supply, and show no signs of stiffening in price as yet. Quinine is firm at quotations and considered a good thing to hold. Business is quiet as usual at this season. We quote: Sal Soda, \$1.10 per 100 lbs.; Bi-Carb. Soda, \$2.50 to 2.60; Soda Ash, \$1.65 to 1.75; Bichromate of Potash, per 100 lbs.; \$8.50 to 10.00; Borax, refined, 11 to 12½; Cream Tartar crystals, 32 to 34c; do., ground, 36 to 38c; Tartaric Acid crystals, 52½ to 55c; do. powders 55 to 58c per lb.; Caustic Soda, white, \$2.40 to 2.60; Sugar of Lead, 9 to 11c; Bleaching Powder, \$2.50 to 3.00 according to lot; Alum, \$1.85 to 2.00; Copperas, per 100 lbs., \$1.00; Ground Sulphur, \$2.75 to 3.00; Flowers Sulphur, sublim. per 100 lbs., \$3.00 to 3.25; Roll Sulphur, \$2.40 to 2.60; Sulphate of Copper, \$5.75 to 3.50; Epsom Salts, \$1.25 to \$1.40; Saltpetre, \$9.00 to 9.50; German Quinine, about \$1.20 to 1.30; American do., \$1.30 to 1.35; Howard, \$1.80 to 1.40; Opium, \$4.35 to 4.50; Morphia, \$2.20 to 2.30; Gum Arabic, sort, 28 to 33; White, 40 to 55c; Carbolic acid, 45 to 50c; Iodide Potassium, \$4.25 to 4.50 per lb.; Iodine, \$5.00 to 5.50; Iodoform, \$7.50 to 8.00.

FISH.—The demand this week has not been so active as looked for, but as Lent draws nearer business will likely be up to about the usual standard. There has been some activity in salmon owing to a demand for the Boston market and prices are firmer. We quote: Labrador herrings, \$5.50; eastern shore, \$4.75 to 5; fat July, C.B., \$5.25; dry cod, Gaspe \$4.50; American cod, \$3.00 to \$3.25; green cod No. 1 being sold at \$4.00 to \$4.25; large No. 1, \$4.75 to \$5; No. 2 about \$3 to 3.25; North Shore salmon, \$14, \$13, and \$12 for Nos. 1, 2, and 3 respectively; British Columbia salmon, \$11 to \$12; Mackerel, \$4 to \$6; lake trout \$4.25 to \$4.50.

FURS.—The annual sale of Hudson Bay Co. beaver took place in London on the 26th. There were 120,000 skins offered, and the prices realized showed a falling off equal to 80 per cent. from prices of January 1884 sale. That some shrinkage was anticipated, will have been seen from our remarks of last week, but nothing so severe as occurred was looked for, and prices paid here will have to be reduced. Lampson's sale of beaver and muskrat is still to be heard from.

## Leading Wholesale Trade of Hamilton.

## A Full Stock

OF NEW FRUITS, all descriptions. NUTS, all kinds. Choicest Bosnia Prunes.

## A Full Stock of Xmas Groceries,

SUGARS, TEAS, COFFEES, SPICES, SYRUPS and GENERAL GROCERIES.

Salt and Fresh Water Herrings and an assortment of other Fish for sale by

**BROWN, BALFOUR & CO.,**  
Wholesale Grocers & Importers  
**HAMILTON.**



**JAMES TURNER & CO.**  
**HAMILTON,**

HAVE NOW IN STOCK,

No. 1 WHITEFISH, in ½ barrels.  
" 1 SALMON TROUT, in ½ barrels.  
" 1 LAKE HERRING, in ½ barrels.  
" 1 SPLIT S. W. HERRING, in ½ barrels.  
" 1 SHOE S. W. HERRING, in bris. and ½ bris.  
" 1 PRIME CODFISH, in quintals.  
PURE BONELESS CODFISH, in 1 lb. rolls.  
CRATES " " 1, 2, 5 lb. boxes.  
" " " 6 lb.  
" EXTRA BONELESS CODFISH, in 5 lb. " " " 40 lb. " " " 40 lb. " " " 40 lb. "

Also the following Canned Goods:—FINNAN HADDIES, LOBSTERS, SALMON and MACKEREL, in 1 lb. tins, BROILED MACKEREL in 1 and 2 lb. tins.

W. H. GILLARD. JOHN GILLARD. H. N. KITTSON

## MR. H. N. KITTSON

has been admitted a partner in our firm, the style of which remains unchanged.

## W. H. GILLARD &amp; Co.

Importers & Wholesale Grocers,  
**HAMILTON.**

**Jas. Simpson & Son,**  
**HAMILTON**

SOLE AGENTS FOR

THE ADAMS TOBACCO CO., - Montreal  
FREDEK. C. LEWIS & CO., - New York  
W. C. BEVAN & CO., - Malaga  
W. C. BEVAN & CO., - Denia  
ONTARIO CANNING CO., - Hamilton  
THISTLE FINNAN HADDIE CO., - Digby, N.  
THURBER, WHYLAND & CO., - New York  
J. M. DOUGLAS & CO., - Montreal  
JNO. OSBORNE, SON & CO., - Montreal

G. J. HOPE.

R. E. HOPE.

## ADAM HOPE &amp; CO.

HAMILTON.

## Hardware and Metal Merchants.

Cutlery—Rodger's, Lockwood's and other Makers.

AXES—Gladstone, Choppers' Hope and other Makers.

Sleigh Shoe Steel, Cast Steel, Spring Steel, Toe Caulk do.

LEATHER BELTING, GOODHUE'S.

SKATES, Acme, Barry &amp; Barry.

Canada Plates, Pen and Blaina for six and seven inch Pipe.

Tin Plates, Charcoal, Coke and Terne.

Pig Iron, Shotts No. 1, the best brand offering for Stove Plate, White, Hematite and Londonderry Car Wheels.