Leading Accountants and Assignees.

ESTABLISHED 1864.

E. R. C. CLARKSON,

TRUSTEE AND RECEIVER,

26 Wellington Street, East, Toronto, and at London, Glasgow, Huddersfield, Birmingham, Bradford, Winnipeg, Montreal.

H. R. MORTON & CO.,

Accountants, Assignees,

Managers of Estates.

Quebec Bank Chambers, 4 Toronto Street, TORONTO.

B. MORTON.

H. R. MORTON.

BOWDEN & CO., FINANCIAL AGENTS,

Real Estate and Insurance Agents.

59 Adelaide Street East. Especial attention given to the loan department.

J. H. MENZIES, F. C. A., CHARTERED ACCOUNTANT & AUDITOR.

Secy-Treas. Institute of Chartered Accountants. Room No. 19 Board of Trade Retunda, Toronto Expert in Bank and Financial Business. Consulting 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.

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.

WILLIAM POWIS,

(Consulting Actuary)

Chartered Accountant, Receiver, and Assignee in Trust.

Room 11, Board of Trade Rotunda, Toronto.

ESTABLISHED 1878.

TOWNSEND & STEPHENS,

14 Melinda Street. World Building, Toronto. Public Accountants, Auditors and Assignees Highest references in Canada and England.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.

Telephone 1641.

WILLIAM BADENACH.

EDGAR A. 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. 42 King St. East. Telephone Nos. 228 and 16.

J. McARTHUR GRIFFITH & GO.,

ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's accounts formed. Balance sheets certified. Partner-ships arranged.

15 Manning Arcade,

- - TORONTO.

HENRY W. EDDIS, F.C.A.,

Chartered Public Accountant.

Arbitrator, Adjuster, (Fire & Marine), and Auditor, ASSIGNEE IN TRUST

ELGIN CHAMBERS, - 61 ADELAIDE ST., E., TORONTO.

ALLIN & MCKAY,

ASSIGNEES IN TRUST,

Auditors, Trustees, Expert Accountants,
ESTATE BROKERS.
Private and Trust funds to loan on real estate
security. Particularly favorable rates. 12 King
Street, east, Toronto.
GEO. PREVOST MCKAY.

SAMUEL ALLIN.

CLARK, BARBER & CO.,

ASSIGNEES IN TRUST,

Receivers, Liquidators, Arbitrators, Accountants, Auditors, etc.

OFFICE: 38 TORONTO ST., TORONTO. Telephone 1371 Leading Accountants and Assignees

AUDITING

EDWARD BROWN,

Accountant, Assignee, and Estate Agent.

MAIL BUILDING, - TORONTO. Estates Managed. Loans Effected.

ESTATES MANAGED INSURANCE ADJUSTED. -:-

JOHN ROWLAND,

Accountant, Assignee, Arbitrator, Etc.

LOANS NEGOTIATED. - 4 King Street, East, TORONTO.

DAVID BLACKLEY.

GEO. ANDERSON, JR.

BLAGKLEY & ANDERSON,

Public Accountants and Assignees in Trust AUDITORS, ARBITRATORS.

53 Front Street West, - -TORONTO,

J. D. HENDERSON,

REAL ESTATE,

Insurance and Financial Broker

ARBITRATOR AND VALUATOR.

OFFICE, - - No. 8 KING STREET EAST, TORONTO.

J. C. Alguire, B. C. L.,

Barrister, Solicitor, Notary Public.

Office, - - - Mack's Block, PITT STREET,

CORNWALL, ONT.

MONTREAL MARKETS.

Montreal, May 30th, 1888. In the wholesale movement of merchandise real activity there is not; retail buyers gener as their wants arise, and the moderate trade doing is of a healthy character. Western remittances are complained of as scant; from more easterly sections money is coming in fairly well. Farmers are now well through their spring work in this province; the season has been cold and backward, but under the influence of the fine growing weather of the last ten days the country wears a promising ap-pearance. Meadows look well, and with a fair degree of moisture in June, this crop, a ver important one in the Province of Quebec, will be good.

Ashes.—The market does not show any special activity, receipts are light and values about as last reported; No. 1 pots \$3.85 to 3.90, seconds nominal at about \$3.50; little doing in pearls, for which an approximate quotation would be \$7.10.

would be \$7.10.

CEMENTS, FIRECLAY, &c.—Business in cement has not been as active as last year at this season, and arrivals not so free; a fair quotation for Portland in lots would be \$2.35 to 2.60 as to brand, small parcels \$2.60 to 2.75. Roman little dealt in at \$2.75; Canadian, \$1.75; firedlay \$1.50 per has firshrinks \$20 to 23 per clay. \$1.50 per bag; firebricks, \$20 to 23 per thousand.

Boots, Shoes, and Leather.—Boot and shoe men report a fair number and amount of orders, but they have not yet begun active cutting on fall stock, and the demand for leather does not yet show any improvement.

The situation is still much in favor of buyers, The situation is still much in favor of buyers, sepecially in the cheaper grades of leather, which show the greatest accumulation, and for which the English market does not at the moment afford much outlet. We quote:—Spanish sole, B. A., No. 1, 24 to 25c.; do. No. 2, B. A., 19 to 20c.; No. 1 ordinary Spanish, 21 to 23c.; No. 2 do., 18 to 19c.; No. 1 China, 20 to 21c.; No. 2, 17 to 18c.; hemlock slaughter, No. 1, 23 to 26c.; oak sole, 40 to 45c.; waxed upper, light and medium, 30 to 35c.; ditto, heavy, 28 to 33c.; grained, 32 to 36c.; Scotch grained, 33 to 37c.; splits, large, 16 to 24c.; do., small, 12 to 18c.; calf-splits, 32 to 33c.; calf-skins (35 to 46 lbs.), 55 to 65c.; imitation French calfskins, 70 to 80c.; russet sheepskin linings, 30 to 40c.; 70 to 80c.; russet sheepskin linings, 30 to 40c.; harness, 24 to 33c.; buffed cow, 12 to 14c.; pebbled cow, 10 to 14c.; rough, 22 to 25c.;

have been moving more freely in a wholesale way. No quotable change in prices; quinine has not yet developed any firmer tone as was way. No quotable change in prices; quinine has not yet developed any firmer tone as was thought probable; glycerine a little easier, also sal soda; tartaric acid rather firmer. We quote:—Sal soda, 85c. to \$1; bi-carb soda, \$1.80 to 2.00; soda ash, per 100 lbs., \$1.70; bichromate of potash, per 100 lbs., \$11.70; bichromate of potash, per 100 lbs., \$11.00 to 13.00; borax, refined, 10 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, 65 to 70c.; 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., 90c. to \$1.00; flowers sulphur, per 100 lbs., \$2.10 to 2.40; roll sulphur, \$2.00 to 2.25; sulphate of copper, \$6.00 to 6.50; epsom salts, \$1.25 to 1.40; saltpetre \$8.25 to 8.75; American quinine, 55 to 60c.; German quinine, 55 to 60c.; Howard's quinine, 60 to 70c; opium, \$4.50 to 5.00; morphia, \$2.25 to 2.50; gum arabic, sorts, 80 to 90c.; white, \$1.00 to \$1.25.; carbolic acid, 55 to 65c.; iodide potassium, \$4.00 to 4.25 per lb.; iodine, \$5.25 to 5.75; iodoform, \$5.75 to 6.25. Prices for essential oils are:—oil lemon, \$2.00 to 2.50; oil bergamot, \$3.00 to per lb.; iodine, \$5.25 to 5.75; iodoform, \$5.75 to 6.25. Prices for essential oils are:—oil lemon, \$2.00 to 2.50; oil bergamot, \$3.00 to 3.50; orange, \$2.75 to 3.00; oil peppermint, \$3.50 to 4.50; glycerine, 25 to 35c.; senna, 15 to 25c. for ordinary. English camphor, 40 to 45c.; American do., 36 to 40c.; insect powder, 30 to 40c. 70 to 90c.

DRY Goods.—The wholesale trade in this line is without special feature. A moderate sorting trade is being done in this province and eastern Ontario, and city trade is good, this being the season when our Catholic citizens this being the season when our Catholic citizens are preparing their children for first communion, and the female portion of that community generally make purchases of extra finery for Procession Sunday. Collections from the country are called fairly good. Nothing very special is to be said as regards prices. Some lines of cottons are easier, more particularly certain lines of poor pattern cottonades, of which some mills have a large accumulation, but good saleable patterns hold their price. but good saleable patterns hold their price.
There are hints of weakness in the cotton
"combine," but as yet nothing tangible has transpired.

Fish.—Salt fish in better demand, and prices more or less of a nominal character. Labrador herrings, \$4.25 to 4.50; north shore salmon, \$14 to 15; B. C. ditto, \$13 to 14; sea trout, \$10 to 11.

FURS.—Remain quiet, with receipts small, and mainly spring rats. Outside markets are no stronger. We quote prime skins:

—Beaver, \$3 50 to 4.00; bear, \$10 to 12; cub ditto, \$4.00 to 5.00; fisher, \$5.00; red fox. \$1.00 to 1.25; cross ditto, \$2.00 to 3.00; lynx, \$2.00 to \$2.50; marten, 60 to 65c.; mink, 50 to 60c.; fall muskrat, 8c.; winter muskrat,

50 to 60c.; fall muskrat, 8c.; winter muskrat, 12c.; spring, 15 to 17c.; raccoon, 25, 50 and 75c.; skunk, 25, 50 and 75c.; otter, \$8.00 to 10.00. Graceries.—The situation is virtually unchanged from this day week: the movement is of a steady but moderate character; remittances are fairly good. Sugars are steady; granulated sells at refinery in wholesale lots at 62c. vallows. 54 to 6c. raw sugar is perhaps granuated sens at rennery in wholesale loss at 6½c.; yellows, 5½ to 6c.; raw sugar is perhaps a shade easier. Barbadoes molasses on spot is quoted at 35 to 36c., and to arrive at 30 to 31c.; several cargoes are now close at hand. Steadiness prevails in teas, which are moving countrywards rather more freely. Late China advices report a considerable shortage in first crops of Congos, with transactions at prices about ten per cent. above last year's prices. Coffees are unchanged, Mocha quoting at 23 to 24c., Java, 20 to 22c. Rice firm at \$3.50 mill price, and the supply none too plentiful. Dried fruits moving in small lots only, but are steady at 5½ to 6c.; evaporated apples, 9 to 10c.; dried ditto, 6½ to 7c. Nothing new in tobacco or spices. Canned goods have been in better request; tomatoes have been selling pretty well in small lots, but are not any firmer, and in a jobbing way range from \$1.00 to 1.20 as to brand; corn, \$1.25 to 1.30; peas, \$1.45; salmon, \$1.70 to 1.75; lobsters, \$5.20 to 5.30; sardines, 9 to 9½c. several cargoes are now close at hand. Steadidines, 9 to $9\frac{1}{2}$ c.

HIDES.—Green hides are coming in fairly and the quality is better; dealers still pay on basis of 6c. for No. 1, while sales to tanners are at $6\frac{3}{4}$ to 7c. Toronto and Hamilton hides

are selling at about same figures; calfskins, 5c.; lambskins, 20c.; sheepskins, 85c. to \$1.20.

Metals and Hardware.—But little new to note here; the movement of goods is but moderate, and prices show but little change.

Pig iron is coming forward in fair quantities. peddied cow, 10 to 1430; fough, 22 to 250; russet and bridle, 54 to 55c.

Drugs and Chemicals.—There is a steady distribution of drugs, and heavy chemicals Pig iron is coming forward in fair quantities