

Leading Accountants and Assignees.

ESTABLISHED 1864.

E. R. C. CLARKSON,
TRUSTEE AND RECEIVER,

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

BLACKLEY & ANDERSON,
TORONTO AND HAMILTON.

Accountants, Assignees, Receivers.

REGISTERED CABLE ADDRESS, "JUNIOR."
Telephone 1716.

Toronto Office, STANLEY CHAMBERS, 37 Yonge St.
Hamilton Office, 2 1/2 James Street, South.

W. R. HARRIS,
AUDITOR,

Receiver and Accountant, Insurance and Financial Agent.

27 Wellington Street E., (Room 4.) TORONTO.
LOANS NEGOTIATED.

GRIFFITH, SAWLE & CO.,
ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's accounts formed. Balance sheets certified. Partnership arranged.
London & Can. Loan Bldgs., Bay St., TORONTO.

HENRY, BARBER & CO.,
Successors to CLARK, BARBER & CO.

ACCOUNTANTS,
TRUSTEES AND RECEIVERS.

20 Front Street East, Toronto.
CORRESPONDENTS IN
Montreal, Winnipeg, Vancouver, Canada, London, Manchester, Bradford, Leeds, Huddersfield, Eng., and Glasgow, Scotland.

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: 36 Front St. East, No. 1883.

BANKERS:—Bank of Toronto; National & Provincial Bank, London, England

F. S. SHARPE, F. C. A.

Chartered Accountant & Auditor.

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

Complicated accounts adjusted, Partnership settlements effected, Financial Statements examined and reported upon, Balance Sheets and Profit and Loss statements prepared or certified, Books arranged and adapted to any business so as to record transactions and exhibit results clearly, comprehensively, and with the least labor.

S. A. D. BERTRAND,

Official Assignee

For the Province of Manitoba.

Under the recommendation of the Board of Trade of the City of Winnipeg. Insolvent and Trust Estates carefully managed, with promptness and economy. Special attention to confidential business enquiries. 35 Portage Av. East Winnipeg, Man.

Leading Educational Institutions.

BOARDING & DAY SCHOOL For Young Ladies

50 & 52 Peter St., Toronto.

MISS VEALS, (Successor to Mrs. Nixon.)

Music, Art, Modern Languages, Classics, Mathematics, Science, Literature, Elocution.

Pupils studying French and German are required to converse in those languages with resident French and German governesses.

PRIMARY, INTERMEDIATE AND ADVANCED CLASSES.
Young ladies prepared for University Matriculation.

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.

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

TROUT & JAY, Agents for Royal Canadian; Lancashire; Canada Fire and Marine & Sovereign Fire; also the Confederation Life Insurance Co.; Canada Per. Build. & Sav. Soc.; London and Canadian Loan and Agency Co., Mesford.

PETLEY & CO., Real Estate Brokers, Auctioneers and Valuers, Insurance and Financial Agents. City and farm properties bought, sold and exchanged. Offices, 55 and 57 Adelaide St. east, Toronto.

CEMENTS, FIREBRICKS, &c.—There is a temporary deadlock between makers and local buyers, the latter decline to entertain the advanced quotations for spring shipment, which would make laid down cost \$2.75. Local quotations are \$2.75 to 3.00 as to lot, &c. Ordinary brands firebricks \$25; Glenboag hardly to be had, and firm at \$30 per M.

DRUGS AND CHEMICALS.—There is no wholesale movement of any consequence, but a moderate sorting business of an ordinary character prevails. A very great firmness is reported in sal and bicarb. soda in England, due, as manufacturers state, to advanced cost of coal, &c.; opium, morphia, and camphor are also firmer. We quote:—Sal soda, \$1 to 1.15; bicarb soda, \$1.90 to 2.00; soda ash, per 100 lbs., \$1.70; bichromate of potash, per 100 lbs., \$11.00 to 13.00; borax, refined, 9 to 10c.; cream tartar crystals, 30 to 31c.; do. ground, 31 to 35c.; tartaric acid, crystal, 48 to 50c.; do. powder, 50 to 53c.; citric acid, 60 to 65c.; caustic soda, white, \$2.35 to 2.50; sugar of lead, 10 to 12c.; bleaching powder, \$2.75 to 3.00; alum, \$1.50 to 1.60; copperas, per 100 lbs., 90c. to \$1.00; flowers sulphur, per 100 lbs., \$2.25 to 2.40; roll sulphur, \$2.10 to 2.25; sulphate of copper, \$6.00 to 6.50; epsom salts, \$1.75 to 1.90; saltpetre, \$8.25 to 8.75; American quinine, 50 to 55c.; German quinine, 50 to 55c.; Howard's quinine, 60 to 65c.; opium, \$4.75 to 5.00; morphia, \$1.90 to 2.10; 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, re-sublimed, \$5.00 to 5.25; commercial do., \$4.25 to 4.75; iodoform, \$6.50 to 7.00. Prices for essential oils are:—Oil lemon, \$1.75 to 2.25; oil bergamot, \$3.00 to 3.50; orange, \$2.90 to 3.10; oil peppermint, \$3.75 to 5.00; glycerine, 25 to 28c.; senna, 15 to 25c. for ordinary. English camphor, 70 to 75c.; American do., 70c.; insect powder, 45 to 50c.

DRY GOODS.—The great paucity of collections is still the subject of much complaint in all quarters of the city, and many retailers are leaning pretty heavily upon their suppliers. We report the failure of several additional city retailers in our summary columns. Some fair orders are reported from the Townships, and the district between Kingston and Toronto; but general trade is poor, and some houses report the cancellation of quite a few orders already received. Letters from the Ottawa district express fears for the spring shanty trade, as from the scarcity of snow, and the ravages of La Grippe, the shantymen will have comparatively little money to spend on coming out of the woods. In prices there is little new to note, beyond the fact that manufacturers of checked cotton shirtings have given notice that they decline to receive any further orders at old prices.

FISH.—The near approach of Ash Wednesday has induced a considerable briskness of demand, and stocks in first hands are pretty well down. Green cod has developed further marked advances. We quote:—Labrador herring, \$3.75 to 4.00; Cape Bretons, \$5.00; dry cod, \$4.75; green cod, No. 1, \$5.75 to \$6.00; No. 1 large, \$6.50 to 7.25; N. S. salmon, \$14.50 to 15.00; B. C. ditto, \$12.00; finnan haddies, 7 to 7 1/2c.

FURS.—There is little new since this day week. Values tend to further easiness, and the relatively high prices being paid in the

country must be lowered, and the sooner the better. The London sales of the Hudson Bay Co. and Lampson & Co. begin on March 17th, and last to the 31st. We quote for average prime skins:—Beaver, \$3.50 to 4.00; bear, \$12 to 15; cub, \$5 to 6; fisher, \$4 to 6; red fox, \$1.20 to 1.40; cross ditto, \$2 to 4.00; lynx, \$3 to 4; marten, 80c. to \$1; mink, 75c. to 1.00; muskrat, fall, 10c.; winter ditto, 13 to 15c.; otter, \$8 to 10.00; coon, 50 to 60c.; skunk, 35 to 50c., average about 40c.

GROCERIES.—From what we can glean among the trade, there would seem to be a little better demand from the country, and it is hoped that the late bountiful snowfall may help matters still further in this direction; there is plenty of room for improvement. Sugars are about as they were; granulated is 6 1/2c. per lb. at refinery; some low grade yellows are obtainable at 4c. ranging up to 5 1/2c. Molasses not moving very freely, and values still rather unsettled; the sale of 1,400 puncheons to be held on the 6th inst. did not eventuate, the differences between the holders having been adjusted, but values may be called easier than a fortnight ago; large lots of Barbadoes could probably be bought at 40c., and in a jobbing way at 45c. per gal.; syrups, 55 to 65c. Teas present no new or noteworthy features; for coffees there is rather a firmer market. Dried fruits are slow of sale, but Valencia raisins are steady at 6 1/2c., while for layer Valencias 8 1/2 to 9c. per lb. is asked; currants 5 1/2 to 6c., nothing in Sultanas under 10c.; common prunes, 5c.; evaporated apples, 10 to 11c.; dried ditto, 6 1/2 to 7c. Canned goods are slow of sale; a local packer tells us he has not sold a ear lot of tomatoes since last November; \$1.10 to 1.15 is asked for tomatoes in a jobbing way, but \$1.07 1/2 would buy round lots; corn, \$1.10 to 1.20; no lobsters here; salmon as before. In spices, rice, tobaccos, etc., no change.

HIDES.—No activity in this line yet, or improvement in values. Green hides are being bought moderately by dealers at 4 cents per lb. for No. 1; Toronto and Hamilton No. 1, inspected, are quoted at 5 1/2 to 5 3/4c.; heavy steers and dry hides, 9 to 10c.; calfskins, 5c.; lambskins, 90 cents to \$1.00 each.

LUMBER.—Matters in this line are still very dull, there being very little doing. As the spring advances prices will probably be subject to some revision, but at the moment there are no changes to be made. We quote:—Pine first quality, P. M., \$35.00 to 38.00; ditto, 2nd quality, \$22.00 to 25.00; ditto, shipping culls, \$14.00 to 16.00; ditto, 4th quality deals, \$10.00 to 12.00; ditto, mill culls, \$8.00 to 10.00; spruce, \$9.00 to 12.00; hemlock, \$9.00 to 10; ash, \$13.00 to 18.00; bass, \$14.00 to 20.00; oak, dimension, \$60.00 to 90.00; oak, plank, \$20.00 to 60.00; walnut, \$60.00 to 100; cherry, \$60.00 to 80.00; butternut, \$25.00 to 40.00; birch, \$18.00 to 25.00; maple, hard, \$18.00 to 25.00; laths, \$1.45 to 1.60; shingles, \$1.50 to 3.00; ditto, cedar, \$2.00 to 3.00.

METALS AND HARDWARE.—There has been further decline in the Scotch iron market, warrants being cabled at 51/8, over two shillings of decline since last writing, and nearly fourteen shillings from recent highest point. Makers' prices have not declined in proportion; Coltness and Langloan are a shilling lower, Gartsherrie 2/6, Eglinton a shilling; Glengarnock 1/6, and Hematites 5/- lower, while Summerlee is sixpence higher. Locally there have been no changes in prices, as no one is buying or wants to buy, though there is no question but that some holders would like to make sales. In bar iron there is no change, the decline in pig has checked the talked of advance in this quarter. All sorts of plates are firmly held, and there is quite a fair jobbing movement in tinplates at quotations, but large buyers would likely get some concession except in charcoal tinplates. Lead and copper are a shade easier, and we reduce quotations slightly, probably \$3.50 would fetch a fair lot of lead. We quote:—Coltness, none here; Calder, No. 1, \$27.00, none here; Calder No. 3, \$26.00; Langloan, \$28.00; Summerlee, \$28.00; Eglinton and Dalmellington \$25; Gartsherrie, \$27.50; Carnbroe, \$26; Shotts, \$27.00; Middlesboro, No. 1, none here and cannot be got; No. 3, none; cast scrap, railway chairs, &c., \$24 to 24.50; machinery scrap, \$20; common ditto, \$14; bar iron, \$25.50 to \$26.00 for Canadian, British \$27.5; best refined, \$3.00. The products of the Londonderry Iron Company we quote as follows: Siemens' pig No. 1, \$26.50 to 27.00; Acadia bar, \$2.40; Siemens' bar, \$2.60; these