

## 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.

REGISTERED CABLE ADDRESS, - - - - - "JUNIOR."  
Telephone 1716.

Toronto Office, - STANLEY CHAMBERS, 37 Yonge St.  
Hamilton Office, - - - - - 24 James Street, South.

**W. R. HARRIS,**

AUDITOR,

Receiver and Accountant, Insurance and Financial Agent.

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\* \* \* \* \* LOANS NEGOTIATED. \* \* \* \* \*

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Accountants, Auditors and Financial Agents.

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and Glasgow, Scotland.

ESTABLISHED 1865

**W. F. FINDLAY,**Chartered Accountant,  
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HAMILTON, - - - - - CANADA.

W. S. GIBBON.

S. LEVERATT.

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

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W. A. CAMPBELL.

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**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.

TORONTO, - - - - - ONTARIO.

**TOWNSEND & STEPHENS,**

Public Accountants, Auditors,

Assignees.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.  
Traders Bank Chambers, Toronto.

Cable Address "Seymour." Telephone 1641.

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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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## Commercial.

## MONTREAL MARKETS.

MONTREAL, June 4, 1890.

ASHES.—Receipts are still very moderate and prices are pretty well held at late advance; second quality pots are scarce and difficult to get, perhaps also a shade higher at \$3.80 to 3.85. First pots are quoted at \$4.25 to 4.30. It is still difficult to give any decided quotation for pearls, in which there is an absence of transactions, and stocks are mainly in one hand. Stocks are in round figures 350 pots, 140 pearls.

BOOTS, SHOES, AND LEATHER.—The leather market is unquestionably stronger, and has every prospect of making further advance owing to the difficulty tanners have in obtaining hides. Some Quebec tanners have put up their figures for buff and splits, and the shipments to Europe of this class of goods are lessening, as the producers say they can now get better prices here. The Quebec shoe factories are all well employed, and the shoe and leather trade gives every indication of being in better shape than it has been for some time. We quote:—Spanish sole, B.A., No. 1, 19 to 22c.; do., No. 2, B.A., 16 to 18c.; No. 1, ordinary Spanish, 19 to 20c.; No. 2 ditto, 16 to 17c.; No. 1, China, 18 to 19c.; No. 1 slaughter, 22 to 24c.; No. 2 do. 20 to 21c.; American oak sole, 39 to 43c.; British oak sole, 38 to 45c.; waxed upper, light and medium, 29 to 32c.; ditto heavy, 24 to 30c.; grained, 28 to 32c.; Scotch grained, 30 to 33c.; splits, large, 14 to 20c.; do., small, 12 to 16c.; calf-splits, 32 to 33c.; calfskins (35 to 40 lbs.),