

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. * * * * *

ARTHUR C. NEFF,

Chartered Accountant.

Trustee, Receiver, Auditor, and Adjuter.

ARLINGTON CHAMBERS, 61 YONGE ST

TORONTO, - - - - - ONTARIO.

BLACKLEY & ANDERSON,

TORONTO AND HAMILTON.

Accountants, Assignees, Receivers.

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

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ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's ac-
counts formed. Balance sheets certified. Partner-
ship arranged.

London & Can. Loan Bldg., Bay St., - TORONTO.

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Successors to CLARK, BARBER & CO.

ACCOUNTANTS.

TRUSTEES AND RECEIVERS.

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Manchester, Bradford, Leeds, Huddersfield, Eng.,
and Glasgow, Scotland.

W. S. GIBBON.

S. LEVERATT.

GIBBON, LEVERATT & CO.

Assignees and Accountants,

TORONTO.

Address: - - - - - TELEPHONE,
36 Front St. East, No. 1883.

BANKERS:—Bank of Toronto; National & Pro-
vincial Bank, London, England

TOWNSEND & STEPHENS,

Public Accountants Auditors

Assignees.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.

Traders Bank Chambers, Toronto.

Cable Address "Seymour." Telephone 1641.

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

Chartered Accountant & Auditor.

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

Complicated accounts adjusted, Partnership settle-
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reported upon, Balance Sheets and Profit and Loss
statements prepared or certified, Books arranged
and adapted to any business so as to record trans-
actions 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 Accountants and Assignees.

W. A. CAMPBELL.

GEO. H. MAY

CAMPBELL & MAY,

Assignees, - Accountants - and - Receivers,
50 Front Street East, and 47 Wellington
Street East, Toronto.

Te'ephone 1700.

Telephone 1700.

J. GILBERT BEATY, F. C. A.

CHARTERED ACCOUNTANT.

13 Wellington Street, E., - - - TORONTO.

Agents' Directory.

HENRY F. J. JACKSON, Real Estate, and Gen-
eral 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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loaned or invested. Mineral locations. Valuator,
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Office, 490 Main St. P. O. Box 234.

TROUT & JAY, Agents for Royal Canadian; Lan-
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Canadian Loan and Agency Co., Meaford.

PETLEY & CO., Real Estate Brokers, Auctioneers
and Valuers, Insurance and Financial Agents.
City and farm properties bought, sold and ex-
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Ladies

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Music, Art, Modern Languages, Classics, Mathe-
matics, Science, Literature, Elocution.

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those languages with resident French and German
Governesses.

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CLASSES.**WOODSTOCK COLLEGE,** FOUNDED
1857.

Academic Department of McMaster University.

A SCHOOL FOR BOYS AND YOUNG MEN.

Entrance Examinations, Tuesday, September 2nd
Classes resume work, Wednesday, September 3rd

Large endowment. Well equipped Workshops,
Laboratories, Reading Room and Library. Students
occupy single rooms. For information address the
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Our experience at the service of investors in specu-
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Always our clients come out ahead when acting
under our advice.

Farm Property and stocks of merchandise can be
exchanged through us, if unencumbered, for
productive city property, we guaranteeing
values.

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TORONTO.

Insurance.

Phoenix Insurance Comp'y

OF HARTFORD, CONN.

ESTABLISHED - - - 1854.

Canada Branch:

GERALD E. HART, General Manager, Montreal.

Paid-up Capital,	\$2,000,000 00
Surplus,	1,301,235 39
Assets,	5,305,004 23
Income,	2,778,050 00

A general Fire Insurance business transacted at
lowest current rates.

JAS. B. BOUSTEAD,

District Agent, Toronto.

The Manufacturers' Life Ins. Co.

HEAD OFFICES, - - - TORONTO.

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PROMPT PAYMENT OF CLAIMS.

PRESIDENT, - SIR JOHN A. MACDONALD, P.C. G.C.B.
VICE-PRESIDENTS:

GEO. GOODERHAM, Esq., President, Bank of Toronto.
WM. BELL, Esq., - - - Organ Manufacturer, Guelph.
S. F. MCKINNON, - - - Wholesale Milliner.

D. PARKS FACKLER, NEW YORK,
Consulting Actuary.

J. F. ELLIS, - - - Managing Director.

ATLAS ASSURANCE CO'Y,
OF LONDON, ENGLAND.

FOUNDED - - - - - 1808.

CAPITAL, - - - - - £1,200,000 Stg.

Branch Manager for Canada: - LOUIS H. BOULT
Montreal.

WOOD & MACDONALD,
Agents for Toronto, - 92 King Street East.

Agents required in unrepresented towns

NATIONAL
ASSURANCE GO'Y OF IRELAND.

Incorporated - - - 1822.

CAPITAL, - - - - - £1,000,000 Stg.

Chief Agent for Canada: - - LOUIS H. BOULT
Montreal.

WOOD & MACDONALD,
Agents for Toronto, - 92 King Street East.

Agents required in unrepresented towns.

METALS AND HARDWARE.—The steady ad-
vance in Scotch warrants (which are now
cabled at 47/7d. against 46/6d. last week) is
stimulating buyers to cover their wants, and
several sales are reported of round lots, princi-
pally Summerlee and Shotts, at \$21.50 to
22.00 per ton ex-ship, to arrive. Makers' iron
has been advanced 6d. to 1/- according to
brand. Tin plates are cabled higher and
difficult to get deliveries promptly, United
States buyers taking everything offered at a
reasonable price, in order to rush them in
before the proposed McKinley Bill can come
into force. No arrivals of Terne plates
have taken place, and there are almost
none to be had here. We quote:—Colt-
ness, no stock, to import \$22.00 to 22.50;
Calder, No. 1, \$22.00; Calder, No. 3, \$20.50;
Langloan, \$21.50 to 22; Summerlee, \$22.50;
Eglinton and Dalmellington, \$19.00; Gart-
sherrie, \$21.50 to 22.00; Carnbroe, \$19.00
to 19.50; Shotts, \$21.50 to 22; Middles-