

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 Adjuster.

ARLINGTON CHAMBERS, 6) YONGE ST

TORONTO, - - - - - ONTARIO.

**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.

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ASSIGNEES IN TRUST,

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Successors to CLARK, BARBER & CO.

ACCOUNTANTS.

TRUSTEES AND RECEIVERS.

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Montreal, Winnipeg, Vancouver, Canada, London, Manchester, Bradford, Leeds, Huddersfield, Eng., and Glasgow, Scotland.

W. S. GIBBON.

S. LEVERATT.

**GIBBON, LEVERATT & CO.**

Assignees and Accountants,

TORONTO.

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

BANKERS:—Bank of Toronto; National & Provincial 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 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 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.

Telephone 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 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. R. GRUNDY, formerly of Toronto. Over 8 years in business in Winnipeg. Office, 490 Main St. P. O. Box 284.

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Pupils studying French and German converse in those languages with resident French and German Governesses.

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Academic Department of McMaster University.

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

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Trust Funds invested securely and at good rates.

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Always our clients come out ahead when acting under our advice.

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**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.

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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.

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Montreal.

**WOOD & MACDONALD,**

Agents for Toronto, - 92 King Street East.

Agents required in unrepresented towns

**NATIONAL ASSURANCE CO'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 advance 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, principally 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; Gartsherrie, \$21.50 to 22.00; Carnbroe, \$19.00 to 19.50; Shotts, \$21.50 to 22; Middles-