

## 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.

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Correspondents at London, Liverpool, New York,  
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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.

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ESTABLISHED 1865

**W. F. FINDLAY,**

Chartered Accountant,

Trustee, Receiver, Auditor &amp; Adjuster.

WENTWORTH CHAMBERS, 25 JAMES STREET, SOUTH

HAMILTON, - - - CANADA.

W. S. GIBBON.

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**GIBBON, LEVERATT & CO.**

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TORONTO.

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

Telephone 1700.

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## Agents' Directory.

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## MONTREAL MARKETS.

MONTREAL, April 2nd, 1890.

ASHES.—Business is still of a quiet order, a shipment of 50 barrels to France the other day being the only transaction of any consequence lately reported. Receipts are small, being only about 315 barrels for the last three months. We quote \$3.75 for No. 1 pots; seconds, \$3.25. The attempt to boom pearls seems to have "fizzled," and it is a question if \$5.50 could be got. But is hard to fix any price for them.

BOOTS, SHOES, AND LEATHER.—The spring trade in boots and shoes has hardly been up

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THOMAS MCCRACKEN, Res. Secretary.

to the average, it is said, but last autumn's goods have been very fairly paid for on the whole, and the trade seem to feel in pretty good humor, and are buying more freely of leather than they have been doing for some time past. Fair shipments of splits and buff are going forward to England, where a steady fair demand exists. Local prices are altogether unchanged.

DRUGS AND CHEMICALS.—There are not many articles in these lines affected by the tariff changes. Acetic acid is the principal one. On this the duty is now equal to about 50 per cent. of the value. This, it is presumed, is done with the object of handicapping the production of cheap vinegars. The duty on saccharine is put at \$10 per lb. Ether, which was 20c. is now 5c. a lb., which will make the cheap German ether dearer, and the finer sorts cheaper. Mustard seed, which was on the free list is now charged 10 per cent. Heavy chemicals keep firming up as anticipated. Bicarb. soda and other lines all gaining, quinine weaker. Change sal soda to \$1.15 to 1.25; bicarb soda, \$2.25 to 2.30; American quinine 48 to 52c.; German ditto 48 to 52 cents.

DRY GOODS.—The quite heavy snowfall of last Friday and Saturday have again checked trade, and though some travellers are away on the road, the great majority have yet to leave, and sorting business is comparatively light. Country remittances, which had shown some slight improvement, are again described as very poor. The 4th instant is a heavy day in this trade, and results of payments on that day are being somewhat anxiously looked forward to. In imported goods there is nothing new as regards prices in cottons. Low price grays have been advanced from 5 to 7 per cent. Canadian woollens have been bought very sparingly thus far, and the general calculation seems to bring the importation of fall goods within very narrow compass.

FURS.—We cannot do better than quote from the circular of John Martin & Co., whose senior is at the moment in London attending the spring sale: "Ample mail reports have now been received from London to enable our prices to be thoroughly revised. The decline in values has been excessive and it is difficult to tell precisely how low skins should be bought. Beaver and raccoon only, have shown favorable returns, while bear, lynx, marten, and mink are neglected, so as to make even present low quotations liable to further decline; fox, muskrat, skunk, and otter will likely remain firm for this season. Low prices, however, will make it difficult to obtain profits in raw furs this spring, and much caution will be required to avoid loss." We quote for average prime skins, beaver, \$4.00 to 4.50; bear, \$12 to 14.00; cub ditto, \$4.00 to 5.00; fisher, \$4 to 5.00; red fox, \$1.20 to 1.30; cross ditto, \$2.00 to 4.00; lynx, \$2 to 4.00; marten, 80 to 90c.; mink, 60 to 80c.; spring muskrat, 15 to 16c.; otter, \$8 to 10.00; coon, 50 to 75c.; skunk, 40 to 60c.

GROCERIES.—Business is described as "fairish" by a leading house, and money is coming in rather better. Sugar is weaker an eighth cent, for granulated, 6½c. being the quotation made at the refineries yesterday; yellows are unaltered and range from 5½ to 5½c. Barbadoes molasses is being jobbed in single puncheons at 42½c. per gal.; brls., 46c. Syrups steady at 55 to 65c. Teas may be said to be moving more freely country-ward, especially medium grade Japans, with some few blacks. In greens there is little doing. Coffees are without change and steady; we quote Rio 20 to 22c.; Mocha, 28 to 30c.; Java, 25 to 27; Jamaica, 19 to 22c.; Ceylon, 23 to 25c. In dried fruits Valencia raisins hold the advance pretty steadily, 7½ to 7½c. per lb. being generally asked; layers, 8½ to 9c. Currants firmer at 6c. and upwards. In Sultanias, 11c. is the lowest for