

## Leading Accountants and Assignees.

ESTABLISHED 1864.

**E. R. C. CLARKSON,**

TRUSTEE AND RECEIVER,

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

**H. R. MORTON & CO.,**

Accountants, Assignees,

Managers of Estates.

Quebec Bank Chambers, 4 Toronto Street, TORONTO.

B. MORTON.

H. R. MORTON.

DAVID BLACKLEY.

GEO. ANDERSON, JR.

**BLACKLEY & ANDERSON,**Public Accountants and Assignees in Trust  
AUDITORS, ARBITRATORS.

53 Front Street West, - - - TORONTO.

**J. H. MENZIES, F.C.A.,**

CHARTERED ACCOUNTANT &amp; AUDITOR.

Secy-Treas. Institute of Chartered Accountants.

Room No. 19 Board of Trade Rotunda, Toronto.

Expert in Bank and Financial Business. Consulting Accountant on Commercial affairs. Montreal reference: Hon. J. J. C. Abbott.

**MURDOCH, DICKSON & CO.**

Public Accountants and General Agents.

British America Assurance Company's Building, Corner Front &amp; Scott Streets, Toronto.

Commissioner for Provinces of Brit. Col., Que., N. B., N. B., Man. and N. W. Territories. And for States of N. Y., Cal., Ill., Maine, Minn., and Mass. Commercial Agent for Mexican Republic. Correspondence, agencies and collections solicited. Information and statistics regarding the Dominion, U. S., or Mexican Republic cheerfully furnished.

**WILLIAM POWIS,**

(Consulting Actuary)

Chartered Accountant, Receiver, and Assignee in Trust.

Room 11, Board of Trade Rotunda, Toronto.

ESTABLISHED 1878.

**TOWNSEND & STEPHENS,**

14 Melinda Street. World Building, Toronto.

Public Accountants, Auditors and Assignees.

Highest references in Canada and England.

SHERMAN E. TOWNSEND. H. SEYMOUR STEPHENS.  
Telephone 1641.

WILLIAM BADENACH.

EDGAR A. BADENACH

**W. & E. A. BADENACH,**

Accountants, Arbitrators &amp; General Ins. Agts

AGENTS:

City of London Fire Ins. Co. New York Life Ins. Co.

4 Wellington St. West. - 42 King St. East.

Telephone Nos. 228 and 16.

**J. McARTHUR GRIFFITH & CO.,**

ASSIGNEES IN TRUST,

Accountants, Auditors and Financial Agents.

Business books written up, and Principal's accounts formed. Balance sheets certified. Partnerships arranged.

15 Manning Arcade, - - - TORONTO.

**HENRY W. EDDIS, F.C.A.,**

Chartered Public Accountant.

Arbitrator, Adjuster, (Fire &amp; Marine), and Auditor.

ASSIGNEE IN TRUST.

ELGIN CHAMBERS, - 61 ADELAIDE ST., E., TORONTO.

**ALLIN & MCKAY,**

ASSIGNEES IN TRUST,

Auditors, Trustees, Expert Accountants, ESTATE BROKERS.

Private and Trust funds to loan on real estate security. Particularly favorable rates. 12 King Street, East, Toronto.

GEO. PREVOST MCKAY. SAMUEL ALLIN.

**CLARK, BARBER & CO.,**

ASSIGNEES IN TRUST,

Receivers, Liquidators, Arbitrators, Accountants, Auditors, etc.

OFFICE: 38 TORONTO ST., TORONTO. Telephone 1871.

## Leading Accountants and Assignees.

AUDITING.

--

COLLECTING.

**EDWARD BROWN,**

Accountant, Assignee, and Estate Agent.

MAIL BUILDING, - TORONTO.

Estates Managed.

--

Loans Effectuated.

INSURANCE ADJUSTED.

--

ESTATES MANAGED.

**JOHN ROWLAND,**

Accountant, Assignee, Arbitrator, Etc.

LOANS NEGOTIATED. - 14 King Street, West, TORONTO.

**J. D. HENDERSON,**

REAL ESTATE,

Insurance and Financial Broker.

ARBITRATOR AND VALUATOR.

OFFICE, - - - No. 8 KING STREET EAST, TORONTO.

W. W. ROSS,

Notary Public.

--

H. F. CIPERLEY.

**ROSS & CIPERLEY,**

Real Estate, Insurance &amp; Financial Agents.

POST OFFICE BLOCK, - VANCOUVER, B. C.

Correspondence Solicited.

Send for Maps and Information

**GARESCHE, GREEN & CO.**

BANKERS.

Victoria, - - - British Columbia.

A general banking business transacted. Telegraphic transfers and drafts on the Eastern Provinces, Great Britain and the United States.

COLLECTIONS PROMPTLY ATTENDED TO.

Agents for - - - Wells, Fargo &amp; Company.

PARTNERSHIPS ARRANGED. -- BOOKS OPENED AND BALANCED. ACCOUNTS INVESTIGATED. ESTATES MANAGED.

**CHAS. R. WICKENS,**

Accountant, - Auditor - and - Assignee.

LAKESIDE BUILDING,

31 ADELAIDE STREET, EAST, - - - TORONTO.

## Leading Barristers—Continued.

**J. C. ALGUIRE, B. C. L.,**

Barrister, Solicitor, Notary Public.

OFFICE, - - - - - MACR'S BLOCK, PITT STREET, CORNWALL, ONT.

70 to 80c.; russet sheepskin linings, 30 to 40c.; harness, 21 to 30c.; buffed cow, 12 to 14c.; pebbled cow, 10 to 14c.; rough, 22 to 25c.; russet and bridle, 45 to 55c.

CEMENTS, FIREBRICKS, &amp;c.—In cements there is no special activity at the moment; prices are \$2.30 to 2.60 for Portland in quantity, \$2.50 to 2.75 in smaller lots; Roman, \$2.75; Canadian, \$1.75; fireclay, \$1.50 per bag; firebrick, \$18 to 21 per thousand.

DRUGS AND CHEMICALS.—There is a quiet sorting movement in progress such as is usual to the season, but little doing in heavy chemicals, &amp;c., in a wholesale way. The new Government regulations with regard to methylated spirits are in force, and druggists can hereafter only obtain a very rank spirit at an enhanced price, probably \$2 to 2.25; the Government will supply varnish manufacturers with a purer spirit at a special price, the latter giving bonds that raw spirit shall be used only for manufacturing purposes on their own premises. Cream tartar is expected to advance from present comparatively low figure; gum arabic held firmly at extreme figures. We quote:—Sal soda, 90c. to \$1.00; bi-carb soda, \$1.80 to 2.00; soda ash, per 100 lbs., \$1.70; bichromate of potash, per 100 lbs., \$11.00 to 13.00; borax, refined, 10 to 12c.; cream tartar crystals, 34 to 36c.; do. ground, 36 to 38c.; tartaric acid, crystal, 54 to 55c.; do. powder, 55 to 60c.; citric acid, 68 to 72c.; caustic soda, white, \$2.40 to 2.60; sugar of lead, 10 to 11c.; bleaching powder, \$2.50 to 2.60; alum, \$1.60 to 1.70; copperas, per 100 lbs., 90c. to \$1.00; flowers sulphur, per 100 lbs., \$2.00 to 2.25; roll sulphur, \$2.00 to 2.15; sulphate of

copper, \$6.00 to 6.50; epsom salts, \$1.25 to 1.40; saltpetre \$8.25 to 8.75; American quinine, 55c.; German quinine, 55c.; Howard's quinine, 58 to 65c.; opium, \$4 to 4.50; morphia, \$1.75 to 2.00; 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, \$5.25 to 5.75; iodoform, \$5.75 to 6.25. Prices for essential oils are:—oil lemon, \$2.00 to 2.50; oil bergamot, \$3.00 to 3.25; orange, \$2.75 to 3.00; oil peppermint, \$3.50 to 4.50; glycerine, 25 to 35c.; senna, 15 to 25c. for ordinary. English camphor, 40 to 45c.; American do., 36 to 40c.; insect powder, 75 to 90c.

DRY GOODS.—The very conservative policy, particularly on the part of western buyers, which we noted last week, is if anything more noticeable, and travellers' orders are neither numerous nor of a liberal character from that section. In the Province of Quebec, where crop prospects are fair, and in dairying sections where butter and cheese is a leading product; orders are coming in pretty well; city retailers are also placing very fair orders as a rule, but wholesale trade as a whole is certainly quiet for the season, and remittances are not improved. In prices there are no marked changes; French dress goods are hardening, repeats being declined at prices prevailing when first orders were placed; Bradford goods are also firmer in sympathy. We have seen samples from manufacturers of new silks in a combination of more and stripes effects which are coming into fashion for trimming, and will likely be extensively used, so that a stiffening of prices for silk goods is not improbable.

FISH.—In pickled and salt fish there is little doing; herrings are virtually out of the market; for dry cod there is some demand at firmer prices, \$4.50 to 4.75 being asked; Nova Scotia salmon \$14 to 14.50 for No. 1; British Columbia ditto, \$13.50 to 14.00.

HIDES.—The market remains dull at unchanged prices; dealers still pay on basis of 6c. for No. 1 green hides; Toronto hides, 6½ to 6¾c.; calfskins, 5c. nominally; lambskins 35c.

GROCERIES.—Sugars continue to be the main point of interest in this line, continuing to develop further strength; granulated is firm at refinery in largest lots at 7½c., which means 7½ to 8½c. to the retailer. Yellows range from 5½ to 6½c. refinery price. The New York market also shows much strength, with granulated at 7½c. The preserving season being on, the movement is very heavy. The St. Lawrence refinery people hope to be in operation next month, when it is hoped the competition from that quarter may have a cheapening effect on this staple. Molasses is reported up to 16c. on the Island of Barbadoes, and local prices are still firmer, holders asking 38c., and Canadian buyers are said to be looking for stocks in New York. Syrups still virtually unobtainable, and prices still rule at high figures for some time prevailing. Teas are in moderate request, and are without notable feature as regards change in prices; Japans are perhaps a shade easier for the lower grades. In spices both African and Jamaica ginger are reported firmer, also nutmegs. Rice and tobaccos unchanged. Late advices from Patras report the currant crop as likely to be much beyond the average, but information regarding the growing crops of both currants and raisins cannot be much relied on as an indication of how prices are likely to rule, as later, when, orders are about due, reports of rain damage, phylloxera, &amp;c., are generally current; local prices of dried fruits are as last quoted. In canned goods there is nothing new.

METALS AND HARDWARE.—There is no improvement to notice in these lines, and trade is of a very quiet character indeed. Warrants show a little gain, being cabled at 88/3d. Makers' prices for iron are unchanged as yet, though there are some that hold that any change must be of an upward character. The advance in tin and zinc in England noted last week is confirmed; tin is cabled at £85 12/6d. We quote: Coltness, \$19; Calder and Summerlee, \$18.50 to 18.75; Eglinton and Dalmellington, \$17; Gartsherrie, \$18.00; Siemens, \$18.50 to 19.00 for No. 1; Carnbroe, \$17.50; Shotts, \$18.50; Glengarnock, \$18.25; Midlesboro, No. 1, \$16.50 to 17; cast scrap, railway chairs, &amp;c., none; machinery scrap, \$16.50 to 17; common ditto, \$16; bar iron, \$2; best refined, \$2.25; Siemens, \$2.00. Canada Plates—Blaina, \$2.40 to 2.50. Tern roofing plate, 20x28,