

Leading Accountants and Assignees.

ESTABLISHED 1864.

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TORONTO AND HAMILTON.

Accountants, Assignees, Receivers.

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ESTABLISHED 1865.

W. F. FINDLAY,Chartered Accountant,
Trustee, Receiver, Auditor & Adjuster.WENTWORTH CHAMBERS, 25 JAMES STREET, SOUTH
HAMILTON, - CANADA.

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

Chartered Accountant & Auditor.

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

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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.

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Music, Art, Modern Languages, Classics, Mathematics, Science, Literature, Elocution.

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Students prepared for University Matriculation. Tutors provided when required.

Classes will re-assemble after the holidays on Tuesday, January 7th, 1890.

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A. F. LOBB.J. H. MACDONALD, Q.C.
G. F. SHEPLEY
R. C. DONALD
E. M. LAKE.

—About 11,000 persons were thrown out of work by the Lynn and Boston fires.

—Mr. W. C. Morson, who has been acting as accountant in the branch of the Canadian Bank of Commerce in Simcoe for some time, has been appointed manager of the Jarvis branch.

—A large number of bear skins have been brought into the cities this fall, says the *Victoria Times*, and have sold at good prices. The price of bear skins has almost doubled within the past two years.

Commercial.

MONTREAL MARKETS.

MONTREAL, Dec. 25th, 1889.

ASHES.—The market is about dead, with values lower; we quote \$3.35 to 3.40 for first pots, and pearls about \$4.30 nominal. The prospects for the trade are blue, the demand is steadily lessening, and despite the smaller production prices keep steadily going down. Unless makers reduce the product still more there is little probability of any recovery in values. In support of this latter statement, we would give the following facts: Receipts this year are some 650 barrels less than in 1888, but in face of this, values had declined at the close of navigation this fall fully \$1.00 per cwt., and to further emphasize the situation, stocks of pots are over 400 barrels at date, as against 245 barrels at close of last year.

DRUGS AND CHEMICALS.—The feature of the market is the jump in camphor; English is now quoted at 70 to 75c., and the refined article has not yet fully responded to the advance, in crude which is higher than it has been for seventy years. Cream tartar keeps advancing, with argols very scarce and high, and we put up quotations slightly; opium is higher in Smyrna and London, but New York is yet unchanged, the larger operators waiting to squeeze the smaller men out before putting up values; morphia is working up; insect powder is about the only article showing any decline, being now quoted at 45 to 50c. We quote:—Sal soda, \$1.00 to 1.15; bi-carb soda, \$1.90 to 2.00; soda ash, per 100 lbs., \$1.70; bichromate of potash, per 100 lbs., \$11.00 to 13.00; borax, refined, 9 to 10c.; cream tartar crystals, 30 to 31p.; do. ground, 31 to 35c.; tartaric acid, crystal, 48 to 50c.; do. powder, 50 to 53c.; citric acid, 60 to 65c.; caustic soda, white, \$2.35 to 2.50; sugar of lead, 10 to 12c.; bleaching powder, \$2.75 to 3.00; alum, \$1.50 to 1.60; copperas, per 100 lbs., 90c. to \$1.00; flowers sulphur, per 100 lbs., \$2.25 to 2.40; roll sulphur, \$2.10 to 2.25; sulphate of copper, \$6.00 to 6.50; epsom salts, \$1.75 to 1.90; saltpetre, \$8.25 to 8.75; American quinine, 45 to 50c.; German quinine, 45 to 50c.; Howard's quinine, 60 to 65c.; opium, \$4.25 to 4.75; morphia, \$1.90 to 2.10; 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, re-sublimed, \$5.00 to 5.25; commercial do., \$4.25 to 4.75; iodoform, \$6.50 to 7.00. Prices for essential oils are:—Oil lemon, \$1.75 to 2.25; oil bergamot, \$3.00 to 3.50; orange, \$2.90 to 3.10; oil peppermint, \$3.75 to 5.00; glycerine, 25 to 28c.; senna, 15 to 25c. for ordinary. English camphor, 70 to 75c.; American do., 58 to 63c.; insect powder, 45 to 50c.

DRY GOODS.—Last week's retail business in city and country was most disappointing, the dull, rainy weather prevailing nearly everywhere having a very depressing effect upon Xmas shopping. Saturday and Monday's return to a clear seasonable atmosphere had an excellent effect upon city trade at least, an endless procession of shoppers filling the

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TREAL

Dec. 24th, 1889.

Sellers.	Buyers.	Average.
227½	226	
135	132½	
170½	98	
170	155	
218	210	
142½	140½	
129½	123	
95½	95	
62½	62	
202	198½	
203½	203½	
73½	72½	
83	81½	

No Board was held 24th Dec., 1889.

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