

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.

BOWDEN & CO.,
FINANCIAL AGENTS,
Real Estate and Insurance Agents.
59 Adelaide Street East. Especial attention given to the loan department.

J. H. MENZIES, F. C. A.,
P. O. Box 464, - TORONTO.
CHARTERED ACCOUNTANT & AUDITOR.
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 & 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.

DONALDSON, MILNE & BELLSMITH,
ASSIGNEES, ACCOUNTANTS, COLLECTING ATTORNEYS & ESTATE AGENTS.
Special attention given to Insolvent estates and procuring settlements where assignments are unnecessary.
5 FRONT ST., E., AND 47 WELLINGTON ST. E. TORONTO.

BOYD & SMITH,
ACCOUNTANTS AND AUDITORS,
HAVE REMOVED
To 27 Front Street, West, TORONTO.

WILLIAM POWIS,
(Consulting Actuary)
Chartered Accountant, Receiver, and Assignee in Trust.
Room 11, Board of Trade Rotunda, Toronto.

ESTABLISHED 1857.
JOHN KERR. ROBT. JENKINS.
KERR & JENKINS,
(late Kerr & Anderson.)
Estate Agents, Assignees in Trust, Accountants and Auditors.
15 TORONTO STREET, TORONTO CANADA.

ESTABLISHED 1878.
TOWNSEND & STEPHENS,
14 Melinda Street. World Building, Toronto.
Public Accountants, Auditors and Assignees.
Highest references in Canada and England.
SHERMAN E. TOWNSEND. HENRY STEPHENS.
Telephone 1641.

WILLIAM BADENACH. EDGAR A. BADENACH
W. & E. A. BADENACH,
Accountants, Arbitrators & 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.

Leading Accountants and Assignees.

AUDITING. COLLECTING.
EDWARD BROWN,
Accountant, Assignee, and Estate Agent.
MAIL BUILDING, - TORONTO.
Estates Managed. - - Loans Effected.

INSURANCE ADJUSTED. - - ESTATES MANAGED
JOHN ROWLAND,
Accountant, Assignee, Arbitrator, Etc.
LOANS NEGOTIATED. 12 Wellington St. West,
(Over Vicker's Express Office.) TORONTO.

ROBINS, SUTHERLAND & CO.,
TRUSTEES,
Receivers, Arbitrators, Public Accountants, Dealers in Municipal Debentures. 27 Wellington St., E., and 36 Front St., E., Toronto.
CORRESPONDENTS IN GREAT BRITAIN.
WILLIAM ROBINS, (late Robins Bros.) R. W. SUTHERLAND, (late Sutherland & Co.)

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.

American accountants have formed an association similar to that of England and Wales. Jas. Yalden of New York has been chosen president, and Jno. Heins of Philadelphia vice-president. A rigid examination is necessary before a candidate can become an accountant's clerk, and three years' service in this capacity is necessary before admission to membership may be had. The council consists of a dozen public accountants known in New York, Boston, and Philadelphia as able and competent men.

TO DRY GOODS MEN.

A good opening for a thorough going experienced dry goods man, of some capital, will be found in the offer of Frame & Hunter, of Collingwood. To sell out the stock-in-trade of their general business, principally Dry Goods, Mantles, Millinery and Groceries. The term of Partnership expiring March 1st, Mr. Fraser proposes to retire from trade, Mr. Hunter, who is thorough in Groceries, is open for a new deal. The stock, now being taken, is well assorted and in first-class condition. Favourable terms made with a man of the right stamp. Shop central, roomy and convenient. Rent moderate. Immediate possession.

The transfer of the N. & N. W. Railways to the G.T.R. is expected to greatly increase the prosperity of the Town.
Address, FRAME & HUNTER, Collingwood.

NOTICE.

The Fire Insurance Exchange,
MUTUAL AND GUARANTEE.

The General Annual Meeting of the members and shareholders of this Company will be held on MONDAY, the 27th day of FEBRUARY, inst., at their Offices, 24 Church Street, Toronto, at the hour of 3.30 p.m., for the election of Directors for the ensuing year, and the transaction of other business relating to the management of the Company.

By order, HUGH SCOTT,
Manager & Secretary.
Toronto, Feb. 9, '88.

NOTICE.

HAND IN HAND INSURANCE CO.
(MUTUAL AND STOCK.)

The General Annual Meeting of the members and shareholders of this Company, will be held on Monday, the 27th day of February inst., at their offices, 24 Church Street, Toronto, at the hour of one o'clock, p.m., for the election of directors for the ensuing year, and the transaction of other business relating to the management of the Company.

By order, HUGH SCOTT,
Toronto, February 9th, 1888. Secretary.

NOTICE.

Queen City Fire Insurance Company.

The Annual General Meeting of this Company will be held, pursuant to the Act of Incorporation, on WEDNESDAY, the 29th day of FEBRUARY, inst., at the hour of 3 o'clock in the afternoon, at the Company's Offices, 24 Church St., Toronto.

By order, THOS. WALMSLEY,
Toronto, Feb. 9, 1888. Secretary.

By Suckling, Cassidy & Co

29 Front St. west.

We have received instructions to sell en bloc at our Warerooms,

On TUESDAY, 28th FEBRUARY,
at Two O'Clock p.m.,
the stock belonging to the estate of
S. SANDER, - - BERLIN,
Consisting of

Dry-Goods	\$6,000 00
Clothing	2,000 00
Boots and Shoes.....	1,500 00
	\$9,500 00

Stock and Inventory can be seen at the well-known premises of the "Bankrupt Stock Store" in Berlin, and Inventory at our office.

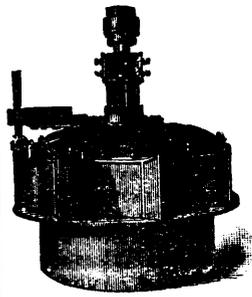
The stand is the best in Berlin, being directly opposite the market, and can be rented for a short or long period for \$325 per annum. The stock has all been bought within eighteen months, and a great portion of it for the coming spring trade. It is in first-class shape, and was chiefly bought for cash by an experienced buyer. Berlin is a good business town, being a grain and cattle market and an important manufacturing centre. So that altogether the opportunity is a very rare and advantageous one for intending purchasers.

TERMS.—One-third cash, balance in two and four months with interest at 7 per cent per annum, satisfactorily secured paper.

SUCKLING, CASSIDY & CO.,
TRADE AUCTIONEERS.

"MONTROSS" PATENT Metallic Shingles and Iron Siding
Best and Heaviest Manufactured.
Send for Circular

Metallic Roofing Co., Toronto.



'New American' Water Wheels.

PREFERRED BY MILL EXPERTS AS THE VERY BEST.

Was selected for driving the large Keewatin Mill. Will Grind, with Rolls, over 2 Barrels per tabled horse power.

F. P. CAVE, roller mill builder, Thistletown, Ont., writes, "She is a daisy," and "I will not fail to recommend it to anybody in want of a water wheel."

WM. KENNEDY & SONS, Owen Sound, Ont.
MANUFACTURERS IN CANADA FOR PATENTEES.