

LEATHER.—There is a fairly steady and progressive movement. Sole leather is firm at the late increase in price. As cutters are fully occupied on fall goods just now, a good demand for material exists. Stocks all around are light. Prices are steady, but without any further change.

LIVE STOCK.—The live stock trade here is in a worse condition than has been the case for a long time, caused largely by inferior quality and over-supplies. The export trade is dull, and confined almost entirely to shipping the kind of cattle which can be purchased here around 4c. per pound. Butchers' cattle are selling at from 3½c. for the best down to 2½c., and even 2¼c. for inferior, and at these low figures prices are weak. There is but little doing in sheep either for the home or export trade. Lambs have been more than plentiful at from \$2.50 to 3.50. Calves have been ample in quantity and easier in price, but good are wanted. Hogs are fairly maintained at from \$4.75 to \$5 per cwt. for choice, heavy from \$4.25 to 4.50, and \$4 to 4.50 for stores. All kinds will sell. The prospects of the cattle trade for the immediate future are by no means of an encouraging nature.

PAINTS, OILS, ETC.—There is no change of any description to report this week; business is quiet, and prices are steady and unchanged.

PROVISIONS.—Trade has been steady but with no marked increase. There is a good demand for tub butter at 16 to 18c. for the best. The supply of rolls has been very small and prices are firm, large rolls 16 and 17c., pound rolls 18 and 20c. Eggs in fair supply and steady at 10½ to 11c.; on the street fresh sell readily at 14 to 15c. Cheese is firm at 10 to 10½c. per lb. in small lots. Pork is quiet but prices are unsettled. Lard has sold well at unchanged prices.

WOOL.—Trade is quiet and prices easy; small lots of fleece have sold at 15c. for rejected, combed at 17c., and clothing at 20c. Palled wool extremely quiet, with some small sales of superfine at 21½ and 22c. There is no export enquiry at all, and only small parcels for urgent use are required by the factories. Extra is quoted at 25 and 26c. Mr. John S. Fisher, 41 Yonge Street, received the following private cable from London on Tuesday: "The London auctions of colonial wools opened today (Tuesday) with a large attendance. Foreign buyers very numerous. Spirited competition maintained for all grades of merino wool; cross-breds not so much in demand. Prices same as last auction rates. The catalogue for this series comprises about 320,000 bales."

BRITISH MARKETS.

The weekly report of James Watson & Co., Glasgow, 2nd September, 1892, says: The improvement reported in ours last week has almost disappeared, and there is not much business doing. The demand for special brands still continues. Hematite is scarce for prompt delivery. Cleveland is becoming more plentiful.

PRICES OF MAKERS' IRON.

	No. 1.	No. 3.
G. M. B. fas Glasgow	42/9	42/9
Coltness	55/6	49/6
Langloan	51/6	46/6
Summerlee	51/6	46/9
Caider	50/6	47/6
Gartsherrie	51/6	47/6
Shotts	52/6	49/6
Clyde	48/	46/6
Carnbroe	44/9	44/

TEA LETTER.

Messrs. J. Lewenz & Hauser's tea letter of 3rd September, from London, tells us that although offerings have continued large in the private market, and at auction, the market has been very steady throughout the week. There were again considerable dealings in common China Congou for export and home-trade, and the new second crop blackleaf teas which have been coming in found buyers whenever slight concessions were made by importers, the prices established ranging from 5½ for good common stylish Oopack sorts to 10d. for good medium pretty leaf Ningchows. At auction the bidding was rather unsatisfactory for many of the better class first crop blacks and Panyongs, and these were mostly withdrawn, holders finding they could do better by disposing of them slowly by private contract. Indian and Ceylon

teas again met with good competition at the sales, fine teas in particular continuing in good request. Among the new green teas sold at auction some small invoices of Fychows made their appearance, which though of rather low quality made very full prices.

Telegrams received from Colombo gave the export of Ceylon tea to London during August as 4½ million lbs. only, and estimate the shipments during the present month at 5 million lbs. From China the export to date is telegraphed as 37 million lbs., and from Calcutta 33½ million lbs.

The custom house returns give the deliveries for the three months from 1st June to 31st August as follows:—

	1892.	1891.	1890.
	Lbs.	Lbs.	Lbs.
Home consumption	48,086,000	49,399,000	48,505,000
Export	8,896,000	9,126,000	8,177,000
	56,982,000	58,525,000	56,682,000

LIVERPOOL PRICES.

Sept. 15, 12.30 p. m.

	s.	d.
Wheat, Spring	6	2
Red, Winter	5	11½
No. 1 Cal.	6	5
Corn	4	7½
Peas	5	5½
Lard	37	0
Pork	68	9
Bacon, heavy	41	0
Bacon, light	40	5
Tallow	24	0
Cheese, new white	46	6
Cheese, new colored	46	6

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HILL'S Wholesale Ledger

—SHOWS—
 Cash Payments,
 Discounts,
 Credit Notes.

Contains Monthly Statements of Invoices, Notes and Drafts Maturing.

HILL'S MERCANTILE - REGISTER

—SHOWS—
 The Actual Worth of the Firm,
 The Amount of Liabilities,
 The Amount of Bills Receivable,
 Value of Stock, Insurance, Bank & Cash,
 Balance, Sales, Purchases, Expenses.

REGISTER CONTAINS 13 DEPARTMENTS
 ARRANGED FOR SIX YEARS IN
 DAILY, WEEKLY, MONTHLY, HALF-YEARLY
 AND YEARLY STATEMENTS.

HILL'S General Ledger

WITH OR WITHOUT
 Itemized
 Statement Sheets
 Attached . . .

—AND—
 Self Index Tabs. Debit and
 Credit Balances shown at
 each entry.

Sole Manufacturers and Publishers,
THE BARBER & ELLIS CO., TORONTO, ONT.,
 43, 45, 47, 49 BAY STREET.
HALL & McCHESNEY, Syracuse, N.Y., Cor. Franklin & Jefferson Sts.

Confederation Life

HEAD OFFICE, - TORONTO.

BUSINESS IN FORCE, - - \$20,000,000.

ASSETS AND CAPITAL
FOUR AND A QUARTER MILLION DOLLARS.

INCREASES MADE LAST YEAR

In Income, - - -	\$55,168 00
In Assets, - - -	\$417,141 00
In Cash Surplus, - - -	\$68,648 00
In New Business, - - -	\$706,967 00
In Business in Force, - - -	\$1,600,376 00

W. C. MACDONALD
 Actuary.

J. K. MACDONALD,
 Managing Director

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