the rogue by the collar and jerked him out of the corner, at the same time calling to the foreman, who came to my assistance. In another minute Dandy Ben was our prisoner. And what do you think he had been doing? With his chisel and saw he had been cutting a hole through a panel in the back of a seat directly under the window. I knew instinctively what he was after, and we los, no time in finishing the work he had begun. Groping in the aperture I found what I expected to find-the missing diamond carring. This explained the thief's real object in taking the number of my car that day. He had stolen the diamond out of the woman's ear, but as she missed it before he could leave the car he knew his only course was to get rid of it. As he had no yal with him, he dropped the jewel down the crevice into which the window slides when it is lowered, hoping to be able to recover it at some future time. He came very near succeeding, too, but a miss is as good as a mile, they say. I suppose the lady thought so when she got back her diamond."-Exchange.

BUSINESS OHANGES FOR JANUARY.

Zimmerman, McNaught & Lowe, Wholesale Jewelers, Toronto. dissolved, J. Zimmerman, retiring. W K. McNaught & W. G. H. Lowe continue the business under the style of Mc-Naught & Lowe N. Turner & Son, Hardware, Cornwall, Ont., burned out. Wm. Robertson & Co., Hardw. re. Seaforth, sold out to Reid & Wilson. E. A. Serby, Jeweler, Glencoo, Ont., stock sold by the Sheriff. James Ferres & Co., Hardware, Hamilton, assigned in trust. J. Welsh, Jeweler, Preston, Ont., assigned in trust. J. Mason, Jeweler, Essex Centre, Ont., removed to Brantford. M. Sancier, Jeweler, Toronto, admitted E. Fox into the business, style now Fox & Sancier. Duquet & Dalaire, Jewelers, Quebec, dissolved; business continued by Louis Dalaire Chown & Cunningham, Hardware, Kingston, dissolved, E. Chown continuing. W. H. Manning, Hardware, Coldwater, burned out. Hatch Bros., Hardware, Toronto and Whitby, dissolved. Crompton & Burnett, lewelers. Emerson, Man., giving up business

BUSINESS NOTES.

Ock readers will see by the advertisement on the back page of this issue, that the firm of Zimmerman, McNaught & Lowe, which has for the past seven years so successfully carried on the wholesale jewelry business has recently been dissolved by mutual consent, Mr. Zimmerman returng on account of ill health. We are glad to know, however, that this will make no difference to the business as the other members of the firm will carry it on as before. This firm have, by energetic and

wholesale jewelry businesses in Canada, and we trust that its future success may be even more pronounced and satisfactory than the past.

IN July last A. E. Serby began business in Glencoe as a jeweler, but with little capital. In so short a time as six months he has been compelled to assign.

A WRITER of mathematical bent finds from the census returns that there are about 17,000 dentists in the United States, who, he estimates, pack into the teeth of the American people a ton of pure gold annually. He predicts that in the twenty-first century all the gold in the country will be buried in the graveyards.

NEW FORM FOR A PROMISSORY NOTE .--Andrew Jackson, a Seneca Indian, who could write a little and only a little, borrowed \$2.50 from John Halftown, and gave him his note for the money with interest. It ran like this : "Me, Andrew Jackson, day after to-morrow six months, will pay to John Halftown, maybee three or four days, \$3 or \$4 dollars, no fetch paper no get money, by dam."

A TOKEN OF RESPECT .- Mr. W. Frank Ross, who has charge of the watch manufacturing and repairing department in Messrs. Kent Bros.' jewelers' store, Toronto, was agreeably surprised on Christmas Eve at being presented by the employes of the firm with an elegant pair of gold cuff buttons, bearing a raised monogram, as a token of their respect for him. Mr. Ross by his kindly and courteous manner has not only gained the esteem of the employes but of all those who have occasion to do business with him.

A YEAR'S FAILURES IN CANADA .- The failures of 1833 in the Dominion of Canada, as reported by Dun, Wiman & Co., number 1384, with liabilities amounting to nearly \$16,000,000. The failures are divided as follows :

Province.	Failures.	Liabilities.
Ontario	567	\$4,700,000
Quebec	438	6,400,000
New Brunswick	48	747.000
Nova Scotia		1,068,000
Newfoundland		48,000
Prince Edward Island		40,000
Manitoba	232	2,869,000

As compared with the United States, the showing for Canada is not very encouraging; while in the United States there has been one failure in every 94 traders, in Canada there has been one in every 48 traders. The average of liabilities in the United States has been \$18,000. while in Canada the average has been \$11,000.

A CASE which will no doubt be of interest to all merchants who expose goods for sale or show in glass cases outside-their door, was tried in Toronto lately. The particulars are as follows: About the middle of C ober last, Mr. James F. McLaughlin was driving along Adelaide street west in a covered burgy, when his horse took fright at a man climbing a telegraph pole and bolted. Before Mr.McLaughlin could reduce his steed to subjection it dashed against a small glass case, fixed on an iron column, at the Adelarde street side of Tasker & Son's store. The case was badly smashed, and the watches which it contained were scattered promiscuously around the street. When the horse was subdued Tasker asked McLaughlin to come into the store and settle the bill of damahonest dealing, built up one of the largest | ges. McLaughlin went in, but as Tasker could | and allow it to remain for an hour or two. If

not immediately appropriate the damages, Me-Laughlin, after stating that if business engagements would permit he would call again. He did not call. Mr. Tasker sent after him, but was requested to visit McLaughlin at his office. when they would talk the matter over. Tasker then entered the present suit, in which he claims \$50 as the amount of damage. In his evidence Tasker stated that he believed the defendant had purposely turned his horse across the sidewalk into his show case, in order to prevent its continuing the flight along Adelaide street. The defendant denied this assertion, and said that the animal was for the moment uncontrollable. The horse acted wholly on its own volition, and was not guided by him. A number of expert witnesses gave evidence as to the value of the five watches damaged, and one witness offered to purchase the five watches for \$3 each. The defence also endeavoured to prove that the show case projected over the sidewalk and occupied this position in delance of the city by-law. His Honour, however, held that this fact was not established. After hearing precedents cited, the court stated that there really was no evidence to prove that the defendant had been guilty of negligence. Had a man on the sidewalk been injured by a runaway animal, there would have been no ground for an action against the defendant, and he was certain that in this an action would not stand. He there fore entered a verdict for defendant.

WORKSHOP NOTES.

FLUORIC ACID .- You can make your own fluoric (sometimes called hydro-fluoric) acid, by getting the fluor, or Derbyshire spar, pulverizing it, and putting all of it into sulphunc acid, which the acid will cut or dissolve. Inasmuch as fluoric acid is destructive to glass, it cannot be kept in common bottles, but must be kept in lead or gutta percha bottles.

To SEPARATE GOLD FROM SILVER. - The alloy is to be melted and poured from a height into a vessel of cold water, to which a rotary motion is imparted. By this means the alloy is reduced to a finely granular condition. The metallic substance is then treated with nitric acid, and gently heated. Nitrate of silver is produced, which can be reduced to any of the known methods: while metallic gold remains as a black mud, which must be washed and smelted.

TO DRILL AND ORNAMENT GLASS .- Glass can be easily drilled by a steel drill, hardened but not drawn, and driven at a high velocity. Holes of any size, from the sixteenth of an inch upward, can be drilled, by using spirits of turpentine as a drip; and, easier still, by using camphor with the turpentine. Do not press the glass very hard against the drill. If von require to ornament glass by turning in a lathe. use a good mill file, and the turpentine and camphor drip, and you will find it an easy matter to produce any shape you choose.

DEAD WHITE ON SILVER ARTICLES, -Heat the articles to a cherry-red, or a dull red heat. and allow it to cool, then place it in a pickle of 5 parts sulphuric acid to 100 parts of water