for personal expenses. There is every reason to believe that there has been gross extravagance on the part of one, and something more pronounced on the part of the other."

Under the circumstances it is satisfactory to hear that an offer of 25 cents on the dollar, made by Walker, was indignantly rejected, and that the creditors present brought matters to a focus at the meeting on Wednesday, the 6th inst., by selecting a committee to manage the estate, appoint competent valuators, &c., and endeavor to save as much as possible out of the wreck. It does seem remarkable that the firm's system of doing business and the personal habits of the partners were not better known to the trade before the crisis arrived. And it is not too much to say that nothing less than a series of exasperating shocks and losses as the one in question will suffice to lessen the evil of over-crediting as it exists in Canada. A HUNDRED CREDITORS! and the concern scarcely in business two years!! Every one seems to have rushed to heap goods upon these young men. Granting that they have done wrongly to take the merchandise, and supposing them to have lived like bluebloods at the expense of their creditors, did these creditors do either wisely or rightly in heaping credit upon them?

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HOW TO USE A TELEPHONE.

That philosophic and plain-speaking journal of railway interests, the Railroad Gazette, had an excellent article last week on the telephone in freight offices, and made some good points in dealing with the subject. The following is a part of it:

"The fundamental difficulty is found perhaps in the old railroad custom of employing

"The fundamental difficulty is found perhaps in the old railroad custom of employing cheap help, and of all the cheap help in a freight office the duty of answering the telephone is doubtless generally assigned to the cheapest hand in the office. The art of communication by telephone is somewhat like telegraphing train orders, an important part heing the patting of a response which shall being the getting of a response which shall give positive assurance that the original comwhich shall munication has been correctly received. A good cross-questioning lawyer could doubtless give rates through a telephone in such a way give rates through a telephone in such a way as to lure the fellow at the other end into talking back a satisfactory repetition in the way of acknowledgment, but'a five-dollar office boy has not had enough experience in life to do this. The trouble with stipulations in tariffs or bills of lading or written agreements to be filed away, is that, like an old pine pail, when they are wanted in subsequent months or years they will not hold water; or at least the rights they are intended to protect will have to be fought for in the courts. Poor Richard's maxim about going instead of sending, when one wishes his business to be satisfactorily attended to, is as good now as ever; and as long as we act on the

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assumption that we must delegate duties, the simplest rule is to find the best person possible to delegate them to. There being no reasonable escape from the telephone, set a careful and experienced clerk to attend to it."

Upon which the Electrical World remarks: "There is pith and wisdom in this, but the telephone superintendent has long since ceased to hope that all l.is subscribers will learn how to use the telephone properly, saving other people's time, preserving their own reputation for sweetness of temper, and allowing the telephone to be taken for what it is—one of the greatest booms of the age.

"The u.e of the telephone is still with many an unacquired art, though not for want of practice, and there is no doubt that much of the grumbling and complaint comes from those who cannot be taught how to handle the instrument properly. We know of offices where the use of the telephone by certain individuals is always attended by excruciating mirth on the part of every spectator, and of others where persons who should use the telephone very frequently themselves will not do so, through some queer nervousness, and hence their messages, sent and answered at second hand, are the cause of much confusion and delay."

-Says the Brandon Sun: A number of farmers in this neighborhood have resumed threshing operations, while others are only

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commencing. The quantity of wheat yet to market will be in the neighborhood of 200,000 bushels. This, in addition to that marketed to date, 1,104,596 bushels, will make the total marketed at this point over 1,300,000. The price is 73 cents, and the farmers are being "loaded down with wealth."

-Word comes to the Calgary Tribune from all over the district that the crops and grass are exceptionally good up to this date, much in advance of any former year at the same time. The abundance of rain, with the fine warm weather now prevailing, almost assures a bountiful harvest this year. The acreage under crop is very large in comparison with former years, and nearly every farmer has from one to five acres in wheat.

--It is the proud boast of the Topic that few towns in Canada have shown in one year such substantial indications of improvement as has Petrolea during the life of the past summer or building season. There could never, says that journal, be a question about the importance of the trade daily transacted here, but there That this fear of its permanency. That this fear has been effectually abated is evidenced by the handsome brick blocks erected last season, which indicate the confidence of capitalists that the town has a permanent basis outside the petroleum trade.

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