

Mr. Watson began wall paper manufacturing this young man was retained, and eleven successful years have proved his value to J. C. Watson & Co. His host of personal friends—and all his customers regard him as an honest and tried friend—will be pleased to learn that he is still selling wall paper for Watson, Foster & Co., and will divide the province of Ontario with the firm's western travelers, T. Wilson, F. A. Wray and W. N. Tyndale. This strong staff of travelers will no doubt be able to capture an increased share of the wall paper trade for Watson, Foster & Co.

Mr. Boxer is a grand nephew of the late Admiral Sir Edward Boxer, R.N., who had command of the British fleet during the Crimean War, until he died at Balaklava, in 1855. Those who know Mr. Boxer personally will know whether he inherits the characteristics of a British Admiral.

Mr. Boxer is not an old man by any means, and it is to be hoped that he will be spared for many years of usefulness. For four years he was a director of the Dominion Commercial Travelers' Association, and is popular among his fellow carriers of the grip.

A BAD FAILURE.

IN February, the failure of G. W. Clarke, fancy goods dealer, Montreal, was noted, and also the fact that 25 cents cash had been offered to the creditors. This offer was refused by Eyre & Spottiswoode, publishers, London, Eng., who claimed that the bankrupt had been untruthful, or, at least, misleading.

At the end of 1890, Mr. Clarke was burned out, and in January, 1891, received \$23,600 insurance, and the salvage. The wholesalers seem to have understood then that he was nearly clear of debt, and had his insurance money to the good; but subsequent events proved that he had a large amount of liabilities, and in reality a very small surplus.

On March 23, 1893, Mr. Clarke claimed, in writing to an English firm, that he had a stock of \$25,600, and liabilities of less than \$10,000. In addition to this he had real estate valued at \$10,000.

In less than a year after this he fails, with liabilities of \$24,403, instead of less than \$10,000. At the same time the stock is also reduced several thousand dollars, and the real estate becomes a worthless equity.

Mr. Clarke then offered 25 cents cash, and this being refused, is forced to assign. At the examination it transpired that a considerable sum of life insurance had been received since Jan. 1st, 1891, and save \$2,000 paid to his wife, the whole was sunk in the business. This showed that Mr. Clarke had nothing to start with or else managed his business in a most careless manner.

The stock has since been sold at 42½ cents on the dollar, and the creditors will receive about 25 cents. Most of the creditors feel very sore over the treatment they received at the hands of Mr. Clarke.

BOOK REVIEWS.

HIRAM GOLF'S RELIGION, OR THE SHOEMAKER BY THE GRACE OF GOD. By George H. Hepworth, author of "The Life Beyond," etc. Fifth Thousand. E. P. Dutton & Co., New York; Copp, Clark Co., Toronto.

This book was very popular in the holiday season. Its blue and white cover, dainty illustrations, and pure white paper are products of the Dutton bindery and would be known as such without the imprint. The merit of the book is its common-sense. The shoemaker thinks with one lobe of his brain, while he works with the help of the other. His quiet, peaceful mode of earning his living is reflected in his religious calm and peaceful ideas. His fervent depth of religious feeling makes him beloved by the community—and his death was regretted by many.

THEY MET IN HEAVEN. By George H. Hepworth, author of Hiram Golf's Religion. New York: E. P. Dutton & Co.; Toronto: The Copp, Clark Co.

This is another book by the same author and along the same lines, but is a later work. It contains other reminiscences of the "Shoemaker by the Grace of God," and deals with "The Fireside Club" of Woodbine, the little village where Hiram's honesty and homely sayings were known, honored, and revered. "No God, no nothin'," was Hiram Golf's reply to all who doubted the existence of the Divine being. "In my judgment the religion that don't appeal to a man's common sense and make him say, 'There ain't no two ways about it; I've got to have it, no matter what it costs,' isn't worth preachin' about." "The gospel of gettin' to heaven by means of believin' was writ for those sly old sinners who want to shirk duty, and expect to slip through the Golden Gate by carryin' their creed as an entrance ticket." With such philosophy as this ringing in his ears, the raging Vau Brunt becomes only tears and smiles; the grub became a butterfly, and the butterfly burst the chrysalis with joyous heart and spread its wings in the great hereafter.

THE BEST PLAYS OF WILLIAM WYCHERLEY. (The Mermaid Series, No. 7), with etched frontispiece. Decorated cloth, \$1.25. London: T. Fisher Unwin; Toronto: The Copp, Clark Co., Ltd.

William Wycherley was, before Congreve arose to surpass him, the most eminent master of that artificial school of comedy which commenced with the restoration of Charles II., and which may be said to have perished—in a blaze as of a funeral pyre—with Sheridan. Abandoning the beaten paths of English drama, the writers of this school found in the various intrigues of the Spanish theatre, in the verbal vivacity and piquant satire

of the French, a new basis for their productions. Their works, as a class, have been designated the Comedy of Manners, a title which aptly distinguishes them from the Comedy of Human Life, set forth by Shakespeare. The plays contained in this volume are "Love in a Wood," "The Gentleman Dancing Master," "The Country Wife," and "The Plain Dealer."

THE PERKINS PERIL. A novel, by Geo. V. Wells. Illustrated. Paper, 25c. Laird & Lee, Chicago.

When the twentieth century has become fifty years of age the word mortgage in an encyclopedia may be said to be "an instrument of torture used in the nineteenth century." It certainly will not be in use as it is now, if the writer of this novel is correct. He has written an admirable love story, not of the first grade, yet very good. His ideas concerning taxation and the rights of labor are not foisted on the reader in a repulsive manner, but are found mostly by reading between the lines of a most worthy book.

THE DUKE OF ARCANUM. By Frank Carleton Long. Library of Choice Fiction. Paper, 50 cents. Laird & Lee, Chicago.

Too many of the paper bound books which find their way into the hands of the Canadian reading public are either insipid or putrid. They either do no good or do some harm. This new book, "The Duke of Arcanum," aims to show the bright side of charity. It is a healthy tale, and at the same time quite fascinating.

THE SHEN'S PIGTAIL, AND OTHER CUES OF ANGLO-CHINA LIFE. Pseudonym Library. Cloth and paper. T. Fisher Unwin, London.

The Englishman in China has usually some queer experiences to relate which place the lying, thieving Chinese in his proper place. In this book the glimpse of Chinese life is clear and instructive, and paints Chinese justice, or rather injustice, in its true colors. The story in itself is interesting and written with a gracefulness and freshness which is extremely pleasing.

THEOPHILE GAUTIER. By Maxime du Camp. With portrait, and a preface by Andrew Lang. Cloth, \$1.25. London: T. Fisher Unwin; Toronto: Copp, Clark Co., Ltd.

The life of Theophile Gautier is of peculiar interest to men of letters, especially to that large proportion of them who, like Theophile, are "polygraphes." Our ancestors more briefly termed them "hacks," and, since Dr. Johnson—or at least since Southey—there has been no hack so distinguished as Theophile. The man of letters in Gautier