issue of events. How does the matter stand just now? They have spent some \$3000 in advertising the most absurd challenges about stitching timber, &c. &c., until the public grew sick, and in their loathing exclaimed,

"Of Wanzer puffs there's been enough, Of sewing planks and all such stuff!"

Ladies began to feel that Messrs. Wanzer & Co. were guilty of an implied insult in these gratuitous offers to teach them the art of sewing shingles, deal boards and other lumber, and especially those, who, when unfortunately too late, discovered that however fitting these Machines were to do carpenter's work, many of them were worthless for all other purposes.

We have already shewn that Messrs. Wanzer & Co. have introduced them-selvesbefore the public by false representations. We have publicly offered them \$3000 to prove the truth of some of the statements which they have put forth. Is it not evident that they would have done so if they could? By so doing they would have established the reputation of their Machine—would have driven us from the market—secured the sum of \$3000 and have saved their own reputation for truthfulness. Their position is truly a pitiable one. They stand before the public accused of repeatedly making false representations for the purpose of disposing of a miserable article, and they have not the manliness to resent the charge, nor the ability to extricate themselves.

The practical result has been, that so far as Wanzer & Co. are concerned, these Machines, sent out on trial, have been in some instances returned as useless, and in cases when made a present, have been deemed unworthy of acceptance even on those terms. In the mean time, while (as we understand) their sales have dwindled down to insignificance, ours have more than doubled, and are continually on the increase.

We are much obliged to Messrs. Wanzer & Co. for having spent some \$3000 in prodigal advertisements, as they have turned out, for the special benefit of the Wheeler & Wilson Machine. Nor do we at all grudge the \$120 which we hazarded at the back of it, for the purpose of keeping our own heads above the water, when we were threatened with being carried away in that swelling stream of words. To quote their own expression, so boastingly put forth in their last letter, we had "our own axe to grind," and we have got it well sharpened, but it has cost Messrs. Wanzer & Co. about \$3000 to supply the motive power to keep the stone revolving for cur purpose.

Messrs. Wanzer & Co. say that our "whole course in this controversy has been inexplicable." Results have shewn that we have at any rate adopted the proper course in exposing the worthlessness of their Machine, and securing a more extensive appreciation of the value of the Wheeler & Wilson.

We wish Messrs. Wanzer & Co. a happy New Year, and again thank them for services rendered. When they have another \$3000 to spend in turning the stone, we will find another of our "axes for them to grind."

S. B. SCOTT & CO.