TRADE NOTES.

- A. W. Harding, of Morpeth, has commenced business in Vancouver, B. C.
- G. M. Everest, we are informed, has disposed of his business in Forest, Ont.

Dr. Savor, of Ottawa, has again been fined for infringement of the Pharmacy Act.

Brown Bros. & Co., Halifax, have admitted W. H. Hamilton as partner.

- J. W. Slaven, Orillia, is re-elected Mayor of Orillia.
- W. H. Lutz, Galt, has been elected Mayor of that city.

Dr. Noxon is starting a business corner St. Patrick and Dennison ave., Toronto.

McKisson & Robbins, New York, had a \$50,000 fire the 9th December.

Dr. S. Scott, Newmarket, has opened a business there.

F. C. Simpson & Co., Halifax, have admitted W. H. Simpson as partner.

Fred. R. Price, formerly with F. Jordan, Goderich, has commenced business in Sault St. Marie, Mich.

- J. R. Bond, Tottenham, has removed to Weston, and is succeeded in his old stand by Brown & Co.
- . G. A. McCann is starting a business corner of Ossington ave. and Dundas st., Toronto.
- J. A. McCarthur, formerly traveller for Elliot & Co., has bought the stock of C. A. Pickering, Yonge st., Toronto.
- C. R. Sneath, Penetanguishene, Ont., has sold his stock to C. A. Nettleton of same place.
- Dr. D. M. Campbell, of Belmont, Ont., has sold his drug business to Dr. Cline of the same place.
- R. M. Thurtell, of Teeswater, has purchased the business of W. B. Smith, Harriston, Ont., and will run it as a branch store.

Higginbotham & Co., druggists of Brantford, have dissolved partnership. Dr. Wm. Higginbotham continuing the business.

- I. O. Stinson, of Collingwood, has purchased the business of Dr. Pentland, Chesley, Ont.
- M. F. Eager, Halifax, wholesale druggist, has suspended payment. The house was one of the oldest in the Maritine Provinces, and the failure created great surprise.
- A. Horsfall, of Yarmouth, has just taken into his drug trade a commercial partner in the person of Dr. J. N. Harris. The style of the firm in future will be Horsfall & Harris.
- N. C. Love & Co., Yonge st., Toronto, have been victimized by some one getting goods from wholesale houses, with an order purporting to come from them.
- Mr. C. Wright, has bought out Wm. Wyllie's West Toronto Junction drug store.

The best we can wish him is to keep pace with the live town in which he has settled.

las. A. Allen, Spadma ave., Toronto, has failed to make a compromise with his cred itors. The stock has been sold to K. W. Campbell, and the assignee, J. H. Pearce is winding up the estate.

A. J. Truss, formerly traveller for J. Winer & Co., Hamilton, has bought the business of W. J. C. Naftel, corner King and Brock st. We understand Mr. Naftel is goinginto the interior, decorating and stained glass works.

Thos, Frood, the Sudbury druggist, was burnt out some two weeks since, in the disasterous fire which visited this enterprising mining town. We hope Mr. Frood was in sured, for we have not heard of anything to that effect.

The Office End. Theselling end of your store is probably all

right, says the American Storekeeper. Your clerks are undoubtedly polite and anxious to please. Your stock is probably kept in perfect order. The windows shine with elbow grease. The floor is spotless in its cleanliness. Your show cases are polished until they shine like the faces in a Sabbath school at Christmas time. But how about the office end? Have you any office to which you can retre + for a little private business chat upon occasion? Is there any particular place in your store to which all your clerks do not have free access? Are not your papers scattered about without order, and can you, at a moment's notice, put your hand on any bill you have received during the past six months? We hope that you have a neat little office, and that you are as systematic in caring for it as we would like you to be, but we are, nevertheless, going to preach to you about the necessity of having such a place, and tell what should characterize it. First, we would have it so arranged, if possible, without sacrificing light and space, that it would be screened from public view. Here we would receive all travelling men, and so far as possible, look at their samples. Here we would have a desk sacred to the affairs of the head of the house, in which could be systematically arranged the correspondence, bill-files, letter-files,, price lists, catalogues, and other papers which one may need at any moment to secure some desired information. This desk should permit of locking, and the proprietor should teach the clerks to look upon it as his special property, and that it is not to be disturbed by them. We cannot speak too strongly of the importance of preserving the catalogues sent by manufacturers and jobbers. Though they may not seem to contain information which is useful to you to-day, they will probably be wanted badly before long. They will save you from saying a great many "I don't knows" to your customers. The bill files are of great importance, too. It may seem to many that a bill

has survived its usefulness when the goods have been checked off, and the bill paid. It will irequently prove valuable, however, to re order by, or to settle some point on which memory is not to be trusted. Correspondence should always be promptly answered, and then filed away for reference. Letters should always be copied. It will often save embarrassing discussions with wholesalers if you preserve copies of all orders. With the great abundance of cheap and serviceable office furniture to be had, this feature of the store an be made a comfort and a joy,

Now It's Perjury.

Another chapter in the long series of legal difficulties between Alphonse Major, of Major's cement fame, and George Thiemann, his former employe, was heard yesterday afternoon in the Gates avenue police court, when Thiemann's examination on Major's charge of perjury was begun before Justice Kenna. Thiemann was sued in the City Court a year ago by Mrs Major to recover a mortgage that she claimed he had fradu-lently obtained from her. The mortgage was for \$2,000 and was assighed by Major to his wife, through Thiemann. On the trial of that action Thiemann swore that he had never signed the assignment to Mrs. Major and that he knew nothing of it. Major accuses him of perjuring himself in this connection, as he said he witnessed him affix his signature to the document in question in the office of Stephen Ditchett, a notary public, at 2 New Chambers street, New York.

HELD FOR THE GRAND JURY.

Justice Kenna in the Gates avenue police court, this morning, rendered a decision in the case of Alphonse Major against George Thiemann, the charge being one of perjury, the facts of which have already been published in The Citizen. His Honor held Thiemann to await the action of the Grand Jury. -Brooklyn Citizen.

Customs Decisions.

The following decisions were rendered by the board of customs during November and December

Aluminum bronze, 30 per cent.

Asparagus plants, 20 per cent.

Basswood, over 1-16 meh thick, 20 per

"Book Buyer, The," 6 cents per pound and 20 per cent.

Castile soap in cakes, 2 cents per pound.

Corncob pipes, 25 per cent. Frank Siddal's laundry soap, 11/2 cents per pound.

Frillings and flounces, 35 per cent. Glaziers' diamonds set in brass, steel or iron, 30 per cent.

Jellyine, when not sweetened, 2 cents per pound.

Labels, all silk, letters woven or printed, 30 per cent.

Labels, all cotton, letters woven, 25 per

cent. Labels, all cotton, letters printed, 32½ per

Plate glass, bent, value to include cost of bending, 20 per cent.

Sanitary and ingrain wall paper, 35 per

Snow-shovels made of wood, 25 per cent.