

"Lack of experience is given as the reason of his want of success," says our correspondent. Well—M. Guerin is certainly gaining experience, of the sort that turns an ordinary man's hair grey. But for all that it is entirely likely that so long as his creditors are willing to wipe off the slate for him, after the short-sighted fashion of to-day, "the hope that springs &c.," will embolden him to try again.

A GENERAL dealer in the west of Ontario, Mr. Rutherford, of Millbank, in a letter written last week gives his views of selling for cash. We quote; "I do not remember doing a more satisfactory year's trade since I commenced business here in 1850. All articles of produce sold at high figures and left a good margin profit on most goods. On the 1st January 1883, I started "Cash and Trade System" in my business and put away all books save the Cash and Counter Check Books after due notice had been given by advertisement. All goods were marked down to cash prices and I find after three weeks trial, that the new system is giving complete satisfaction to my customers and trade has, if anything been better as compared with the same period of last year. So far I have not made a debit entry in a book this year nor do I intend doing so, in fact I have no book to make an entry in. The difference in price catches the customers every time. It may be stated here that I am the first in this part of the country to make this step in advance in civilization and if others tried it fairly they could make it succeed too. I hope others may profit by my experience and join the ranks of the Cash Men."

—A well known face and figure among the many yearly visitors to Canada from across the Atlantic, has been removed from among us forever in the demise of the late Mr. Gilbert Heron of the firm of Heron, Dickson & Co. Glasgow Scotland. Shortly before Christmas last his most recent visit was paid, and on Monday came the news of his death. Deceased was born in Aberdeenshire in the year 1816 and after serving his time as a linen draper, went to Glasgow where he remained several years doing a jobbing business. About 1840 by way of a venture in Canada he brought out some goods, planting himself at Bytown, now Ottawa City. It soon struck him that this kind of business was not his sphere of action, and having made the acquaintance of Mr. Andrew Main it was agreed that he should assume the business and that Mr. Heron should buy the goods on the home markets, and push business in the Ottawa Valley. Trade expanded, and Mr. Main became a prosperous and wealthy merchant. Mr. Heron at once set about forming connections of the same character in other parts of the country—never having more than one constituent in the same place—and these generally pretty well apart. The business thus carried on became widely extended as time went on, and it has been stated as a singular fact that a failure hardly ever occurred among the men thus served. Mr. Heron was very careful in his enquiries as to the means and the character of those he took up, and he made their interests his own, loyally and perseveringly. There are a number now of wealthy merchants in Ontario who could testify to this as their experience through many years. The deceased gentleman was a keen business man, with a good knowledge of this country and a firm belief in its future. He had many warm friends who admired his energy and respected his probity. Without ostentation, he was an active helper in various benevolent efforts in Canada as well as in Scotland, and loved to coach young beginners or animate despondent merchants with counsel, born of experience, or with cheer proceeding from his good heart.

—At a meeting representing twenty-nine rubber manufacturers, held in New York last week, it was stated that the boot and shoe manufacturers had closed their factories entirely for from one to four weeks. Four of the largest establishments had not resumed work, and would not for some time to come. Those factories now in operation had reduced their consumption of crude rubber 50 per cent. The question of the formation of a rubber importing company was

discussed at considerable length, and a plan for organizing was submitted, but was voted down. Mr. John H. Cheever did not believe the idea of organizing an importing company was practicable, on account of the difficulty in reconciling the conflicting interests and views of the manufacturers. There was no scarcity of crude rubber at present. It was computed that ten million pounds were now on hand, including the stock in Europe, the United States and afloat. The meeting adjourned until Feb. 14th.

—The official statement of United States imports and exports of hides, skins, leather goods &c., is as under for parts of two recent years. The period embraced is the first ten months of 1882 and 1881 respectively:

IMPORTS.		
	1882.	1881.
Bark for tanning.....	\$ 356,995	\$ 374,763
Cutch and Gambier....	445,693	1,268,453
Fur skins, undressed..	2,487,633	2,318,775
Hides and skins.....	22,210,920	24,213,409
Oils, whale or fish....	175,430	80,104
Bristles .....	992,776	789,120
Leather .....	6,470,131	5,769,229
Gloves, all leather & skin	3,429,842	3,270,712
Other manufactures of leather .....	925,791	1,001,842
Wool, unmanufactured	9,739,407	7,922,371
EXPORTS.		
	1882.	1881.
Horned cattle.....	\$ 4,330,781	\$ 9,905,284
Bark for tanning.....	62,179	70,445
Blacking .....	158,489	162,313
Hides & skins, other than fur.....	1,046,225	1,010,620
Rubber boots and shoes	26,642	21,885
Leather & man'fs. of:		
Morocco & other fine	427,190	535,405
Leather, sole & upper	5,704,351	5,157,876
Boots and shoes....	424,835	322,997
Sperm oil.....	301,465	280,706
Whale & other fish oils	220,663	248,626
Tallow .....	2,890,362	4,298,008
Wool .....	5,522	23,289

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Loose Muscatel " "  
Layer " "  
Sultana " "  
Seedless " "  
Extra Selected Valencia " "  
Finest Elms Figs in 1, 2, 5, and 12 lb boxes,  
Malaga Figs in Mats.  
Finest French Plums in cases,  
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