

called their creditors together, and will submit a statement. Mr. Whitney is a son of the late N. S. Whitney, in his time one of the leading leather merchants of Montreal, and was until a year and a half ago of the firm of Whitney, Wardlaw & Co., who had continued his father's business.

We are in receipt of the following note from Mr. E. H. Boyce, of the Champlain Mfg. Co., Burlington, Vt. It explains itself and corrects what was apparently an error on our part: "I notice in your issue of 15th inst., page 835, you state that John Calder . . . and for some time manager of the McLaren Mfg. Co. You must have been misinformed on this subject, as Mr. McLaren was manager from the start of the company until the directors, of which he (McL.), was one, agreed to dispose of the property and plant. At that time McL. tendered his resignation to accept a position in this company; Calder being his last foreman for about six months, and engaged by the year, he was naturally placed in charge. I take the liberty of correcting the above, owing to the absence of Mr. McL., who is confined to his house with 'Grippe,' and being employed by him for the past twelve years and am perfectly acquainted with the circumstances."

In Cobocok, the general store firm of Scott & Co. have got into difficulty and make an assignment. They claim a small surplus which creditors will not be able to realize. —Fire in the premises of J. G. Graves, a general dealer at Mount Elgin, caused him some loss in December, and on Monday last a meeting of creditors was held in Hamilton, but we have not yet learned what transpired. —The bailiff is in possession of the premises of David Young, harnessmaker, at Paris, and he is reported away. Creditors will get but a small dividend, if any. —F. C. Cubbitt has assigned after being two years in business as a hardware dealer at Sarnia. —After doing a nice carriage trade for five years at Wallaceburg, P. E. Shamblen has now got into the hands of an assignee. —Other assignments are Edward Robins, gardener, &c., Aylmer, and Isaac Abram, dealer in second-hand goods at Sarnia. —Alva Westcott, hotel keeper, Dresden, has been sold out under power of mortgage, and taken Greeley's advice and gone west.

THERE are quite a few failures in Toronto this week. Among them is that of James Hanna, builder, who assigns to E. R. C. Clarkeon, with liabilities of \$7,000, and nominal assets of \$6,000. —An offer of 30 per cent. has been made to creditors of Smith Bros.,

fruit dealers, on liabilities of \$11,800. To pay this sum they have nominal assets of \$5,000.

—The premises of Robert Stewart, baker, have been closed by creditors, he having but little if any assets to divide. —G. T. Cook, dealer in real estate, is reported away with all the immediately available assets of his firm.

—A meeting of the creditors of H. T. Brown, dealer in tinware and crockery, has been called. He will have a poor statement to present to them after ten or fifteen years at it. —Geo. Pearsall, dealer in hardware, has also asked for a consultation with creditors. He has been here a great many years, and although honest and industrious, he did not seem to succeed.

—Richard Fox, dealer in fruit, etc., has been sold out by the sheriff. —John Tod, dealer in flour, etc., and J. J. Carruthers, builder, have both assigned.

PARAGRAPHS FOR SHOEMEN.

The banana has a great variety of uses. It is said that flour is now made from it. It is no secret that the skin makes low slippers. —*Lowell Courier.*

In *Cassell's Magazine* is given a French process for making a composition to render boots and shoes waterproof. Mix of soda 20 parts, oil of turpentine 50, tar oil 160, resin 25, linseed oil 16, isinglass 16, gutta percha 125, and glue 25 parts, and apply it to the leather. Another waterproof blacking can be made by mixing 60 parts of bone black, 45 of syrup, and diluting the whole with 12 parts of strong vinegar, then adding 12 parts of sulphuric acid. The mixture should stand for seven days and then be diluted with 12 parts of caoutchouc oil.

Many persons, says the *Shoe and Leather Reporter*, are wearing felt slippers. These are not handsome; but, in houses not thoroughly heated, they are safe preventives of cold soles. They possess another feature that is quite desirable in the home: they are almost noiseless, and this makes them suitable for the sick room. They are seamless, warm and comfortable.

From the same authority we clip this: "I don't think it too strong a statement," says a dealer, "that, in ninety-nine cases in a hundred, it is the purchaser's fault if he gets ill-fitting shoes. There are such infinite variety of lengths, widths and shapes, that we are able, and would be glad to do people the good which, oftentimes, they frustrate by obstinacy."

A good joke was recently perpetrated on a city collector by a partner in a local firm of solicitors. The collector was not quite sure whether the lawyer or some one else was liable for a small account he had against a certain shoe house in Northampton, but he concluded to go to the lawyer. This gentleman at once acknowledged his liability, and in due course he forwarded a cheque. The account was for 28s. 8d. The cheque was 22s., and the following memo. was attached: "To attending you and advising you that I was liable for the account, 6s. 8d.!" How's that for high?

Since figuring up their last year's profits, says the *Chicago Review*, a good many leather men have taken down the motto that had previously been suspended over their door, and deliberately changed the phrase of

..... THERE IS NOTHING LIKE LEATHER.

to read in big, bold capitals:

..... THERE IS NOTHING IN LEATHER.

Shipments of shoes from Boston in the year 1891 amounted to nearly three and a-half million cases (3,417,343), compared with 2,307,731 cases in 1881. The forwarding of shoes direct from Boston in 1890 was the largest on record, being 135,231 cases in excess of those of 1889. There has been a gain each year, except 1884, 1878, and 1873, when the falling off was slight. There was a slight falling off in 1891, as shown.

Well, my friend, what number do you wear? asked the retail dealer of a colored customer.

Wal, cus'omry I weah's two, 'cept in the summer time I goes bahfooted. Give me big-ges' size in youah stoah. —*Shoe and Leather Review.*

Mrs. Callahan.—I want to get a pair of shoes for the little bye.

Clerk.—French kid?

Mrs. C. (indignantly).—Indade not. He's me own son—born an' bred in Ameriky. —*Life.*

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