

LEGAL NOTES.

Among the most important deferred appeals heard by the Toronto Court of Revision was that of the Assessment Commissioner for the city against the North American Life Insurance Co., which, through a mistake, had been assessed for only \$6,000 personalty, which was the amount paid out in dividends to the guarantors. This, Mr. Maughan said, should be raised to \$50,000, the estimated amount of surplus assets. Mr. J. K. Kerr appeared for the company and protested against any change, but the assessor's appeal was confirmed. It is understood that the case will go to the county judge as a test one.

It has been held by the Ontario Court of Appeal that the municipality of the city of London has no right to assess Messrs. George Watt & Sons, of Brantford, and other grocers who store sugar there, on the ground that they have no place of business within the municipality. The contesting grocers appealed in the first place to Judge Elliot, but he refused to interfere with the Court of Revision.

The following case was tried in Toronto by Judge Morson of the York County Court, the other day: The Bell Organ and Piano Company brought suit against J. S. Woods, tax collector of this city, and N. J. Stevenson, his bailiff, to recover an organ which had been sold by the company under the ordinary sale agreement or hire receipt to a Mr. Dane, and had been seized for arrears of taxes due by Dane for 1891. The objection was raised by the company's solicitors that the organ could not be distrained for taxes, as it was not the property of Mr. Dane, the person occupying the premises, relying on the Landlord and Tenant Act, chapter 143 of the Revised Statutes of Ontario, section 27, which enacts that "the goods and chattels exempt from seizure under execution" shall not be liable to seizure by distress by a collector of taxes unless they are the property of the person actually assessed for the premises and whose name also appears on the collector's roll for the year as liable therefor. The plaintiffs contended that this included all goods which could not be seized under an execution for any reason, but the judge held that the words used included and protected only the goods which are contained in the list of exemptions in the Execution Act, and has accordingly given judgment in favor of the defendants.

FOR MANUFACTURERS.

The Robb Engineering Co.'s works at Amherst, N. S., are running full blast. They shipped a carload of machinery, consisting of boiler, engine, rotary saw mill and shingle machine, to P. E. Island. Also a large 100 h. p. boiler to the Windsor electric light station.

Relative merits of cut nails and wire nails is a matter of dispute in several industrial communities. We hear that the cut nail makers have challenged the wire nail makers to meet them at the U. S. arsenal at Watertown, Mass., and have tests of the holding powers of their respective nails made by the commanding officer of the arsenal on 30th Nov. next.

Mr. Superintendent Savage, chief of the Manchester Fire Brigade, in an interview with a representative of a local paper, said: "A wooden staircase is the safest in the case of fire. A staircase of stone looks incombustible, but once it is attacked, and one keystone 'flies,' as we say, with the heat, the whole

thing will go by the board. Wood is the safest building material in the world, so far as fire is concerned. Build your theatres, for instance, of wood, coated with asbestos paint, and make everybody come up stairs to get out. Then you will never have a serious disaster. People cannot fall over each other when they are climbing, and a wooden staircase will hold together as long as a scrap of it is left." This opinion, which is in accord with those of Capt. Shaw and other experienced firemen, will be read with surprise, says the *Era*, by many theatrical managers.—*The Fireman*.

American pig iron has been sent across the Atlantic, a specially low rate of freight enabling this to be done in the case of one small lot. Pig iron manufactured at Soranton, to the amount of 200 tons, was sent last week to Liverpool on the White Star Line steamship "Tauric." The shipment is consigned to Derby. Some other iron producers claim to be within 25 and 50 cents of making similar contracts with English people, but transatlantic freights do not permit.

A practical blacksmith gives an original method of tempering springs which he says gives the very best results. It is certainly very simple and expeditious. "Heat the spring," he says, "just high enough to harden in linseed oil; with the oil on to harden, put the spring over the fire until the oil is burned off, after which lay it away to cool where it will be free from draughts of air."

Every speculator who finds himself on the wrong side of the market, every insolvent trader who has mismanaged his business, and every spendthrift who has spent his patrimony and can no longer pay his bills, will now lay the burden of his misfortune upon "the way the election went." But observing people will put their own construction on the follies and failures that are constant accompaniments of human affairs.

The new electric launch of Mr. John J. Astor, now in operation on the Hudson, is propelled exclusively by storage batteries, and it is good for a trip of sixty or seventy miles, at a rate of nearly eleven miles an hour.

The total building expenditure in Stratford for this season amounts to over \$180,000. For the season of 1891 it was less than \$50,000.

The British America Starch Co., of Brantford, have gone extensively into the manufacture of wheat starch, principally for export trade. The facilities for manufacturing have been largely increased by this old established company. In the last few years \$20,000 has been expended, we are told, in plant for utilizing of the bye products alone.

It is agreeable to learn, as we do, that the Paris Wincey Mills are at present obliged to run night and day to keep up with their orders. Mr. Wiley, the manager, says they have put in machinery for making cotton yarns and warps and are very busy.

SHOE AND LEATHER NOTES.

It is not a Canadian but an American courier who offers five cents in the dollar to his creditors. Theodore G. Boutelle, courier, Woburn, has gone into insolvency. He owes about \$8,375, the assets being \$600. He offers five cents in composition, payable in ten days.

There has been a remarkable activity in the packer hide market at Chicago, says the *Review*. The hide cellars have been crowded with gangs of men and the shipments are "way up in the thousands," to use the expres-

sion of a broker. That a majority of the large tanners who have been conservative buyers of packer hides for some months past are now in a position where they must seek this market, is generally admitted.

The button shoe seems just now to be a favorite with the women. A dealer says: "A large proportion of my customers favor this fastener. The buttons once set to remove all wrinkles, the purchaser looks pleased, and if she has hitherto worn lace shoes, she appreciates the saving of time and labor by this simple and quick process. The styles in button shoes are as various and enticing as in laces. There is a glazed dongola button, imitation turns, with opera toe, plain, and a French kid common sense toe and heel, tipped."—*The Reporter*.

The receipts of country hides in Chicago for the week ending November 5, were 3,013,050 lbs.; shipments of country and packer 5,756,138 lbs. The same time last year the receipts were 2,085,227 lbs.; shipments, 5,137,282 lbs.

THE CONGRESS SHOE.

"Of shoes and boot'es new and fair
Look at least thou have a paire,
And that they fit so fetously,
That these rude men may utterly
Marvel, sith they sit so plain,
How they come on and off again."

Geoffrey Chaucer, "the father of English poetry," wrote these lines 600 years ago. Fetously in old English signified properly. What style had the poet in mind? Had he ever seen a Congress shoe? Probably not, as rubber was unknown in his day. Yet, to no other shoe known during the centuries has such a "marvel" applied.

The San Francisco *Chronicle* tells of a hide eight feet wide and fourteen feet long, and weighing 700 lbs., tanned by a tannery in that city. It is one of a dozen walrus hides brought to that city in 1887 by a whaler from the Arctic Ocean. This hide is four inches thick in the centre and two inches near the edges.

The export of shoes from France has fallen off from a value of 39 million francs, in 1890, and 40 million francs in 1891, to a little more than 29 million francs in 1892, up to end of October. *Le Franc Parleur* gives the figures of shoe export in the different years in kilogrammes—a kilogramme is 2 1/5 pounds avoirdupois. It will be seen by the table below that while to every other country they have fallen off, yet to England they have increased:

Country.	1890. Kilos.	1891. Kilos.
England.....	149,100	139,500
Belgium.....	72,500	88,200
Switzerland.....	96,000	118,400
Brazil.....	86,600	173,300
Spanish Poss. in Am.....	6,400	19,700
Algiers.....	364,500	522,800
Other countries.....	485,900	677,600
Total.....	1,261,000	1,739,500
Value.....francs	29,255,200	40,356,400

Last week's report upon the rubber market in New York was that there were few sales. New fine Para is quoted at 65c. The last sale of coarse was at 49c. for a lot of ex-store. It has been offered for forward delivery at 44c. Latest cables from Para quote that market at 4,200 and 2,700 reis for up-river fine and coarse, with exchange at 13d. Receipts to the 4th inst. were 200 tons. Prices are as follows: Para, 65 to 67c.; old, 69 to 73c.; coarse, 44 to 45c.; Nicaragua sheet, 48c.; scrap, 49c.; Esmeralda sausage, 52c.; Congo ball, 44c.; do. thimbles, 41c.; Madagascar, black, 42c.; Madagascar nigger, 37c.; Borneo, 44c.