

Dark Hair

"I have used Ayer's Hair Vigor for a great many years, and although I am past eighty years of age, yet I have not a gray hair in my head."

Geo. Yellott, Towson, Md.

We mean all that rich, dark color of your hair used to have. If it's gray now, no matter; for Ayer's Hair Vigor always restores color to gray hair. Sometimes it makes the hair grow very heavy and long; and it stops falling of the hair, too.

Sole & Retail. All druggists.

If your druggist cannot supply you, send us one dollar and we will express you a bottle. Be sure and give the name of your nearest express office. Address, J. C. AYER CO., Lowell, Mass.

Local Notes.

Mr. W. G. McLaughlin and family removed to Brockville this week. The Reporter regrets to have to note the departure of such estimable citizens, but is pleased to learn that their change of residence is due to the fact that the business of The McLaughlin Asphalt Roof Paint Co. has increased so much to such an extent as to require Mr. McLaughlin, personal supervision at Brockville, which has become the principal manufacturing and shipping point.

Bachelors are likely to have a lively time of it in Pennsylvania. According to a bill introduced into the Legislature of that State, bachelors are to be fined \$100 every year he remains single after reaching forty, and an additional \$100 if they marry women who do not reside in Pennsylvania, the money to be paid to old maids who are over forty if they can be found brave enough to admit that they have reached that era of ripened girlhood. This double-acting measure appears to be rather rough on the men, who are to be fined for remaining single, while the women are to be pensioned, as it were, for adopting the same course.—Ex.

The Kansas City Journal tells this story: "Frank Anderson was for years a well-known commercial traveler who made Galena. He was passionately fond of honey, and the proprietor of the Galena hotel, at which he always stopped, always had some on hand for him. On one trip Anderson took his wife along, and as he approached Galena he mentioned to her that he was getting to a place where he could have honey. When the pair were sitting at the supper table that night no honey appeared, and Anderson said sharply to the head waiter, 'Where is my honey?' The waiter smiled and said: 'You mean the little black-haired one? Oh, she don't work here now.'"

Appointment of Incumbents.
The most interesting topic of discussion at the Diocese of Ontario was that of the canon giving power to parishioners in the appointing of incumbents. In closing the debate, Bishop Mills made a fervid address, declaring that no appointment would ever be made by him in the diocese of Ontario without first consulting the parishioners interested. The canon passed by a vote of 61 to 21.

Thousands Celebrate
With thankfulness their restoration to health by the use of Hood's Sarsaparilla. They have tried other medicines and have failed to obtain relief. They tried Hood's Sarsaparilla and it did them good. The persevered in its use and it accomplished permanent cures. Do you wonder that they praise it and recommend it to you?

A Dawson Hotel.
SOUR DOUGH HOTEL,
1,333 Cicale Avenue,
Best house north of Mexico. First-class in every particular. Every known fluid, water excepted, for sale at the bar. Private entry for ladies by a ladder at the rear. Rates, one ounce a day. In dians and niggers charged double. Special rates to ministers and the gambling "perfection."

House rules: Guests will be provided with breakfast and dinner, but must rustle their own lunch. Spiked boots must be removed. Dogs not allowed in the bunks. Candles and hot water charged extra. Towels charged weekly. Crap, chuck luck, horse poker and black jack games run by the management. Dogs bought and sold. Insect powder for sale at the bar.

Jake Skin the Braye.
Jake Skin has defied the authorities since the middle of January last, when he removed his wigwag from the Indian village of St. Regis across the Backed by chiefs of the Iroquois tribe he has held possession of this valuable summer resort and ruined the Island St. Lawrence to Colquhoun's Island by ploughing it up and sowing a complete crop thereon. He was arrested and brought to the police station at Cornwall.

There were six Indians on the Island at the time. These men started for St. Regis and the news of Skin's arrest spread. The tribesmen in large numbers

swarmed to Cornwall and consulted their lawyer Mr. George E. Copeland, with the result that Skin was liberated in the evening.

Mitchell Benedict, who is known as the firebrand of Cornwall Island, said the fight had only just begun and that they would retain the Island at any cost. They were the true owners of the land and if bloodshed should follow they were prepared for the battle.

The difficulty has just commenced and those who know the nature of the Indians and the circumstances that led to the trouble some two years ago believe that more is to follow. It would not be at all surprising if it was far more serious than the past.—Iroquois News.

They repealed the early closing by-law in Prescott recently. Just how the business men of the Fort Town were benefited by this repeal may be guessed by the following from last week's Journal: "By the way have you noticed the rushing (?) business the stores are doing since the repeal of the Early Closing By-law. The dry goods men have looked at the matter in the right light and have decided among themselves to close as usual at six o'clock."

Elgin School Report.

Following is the merit mark obtained by the pupils of the high department of Elgin school, since Easter:
Stanley Morgan 140, Jack Fahey 130, Clara Graham 95.
Mattie Stanton 126, Mabel Musard 100, Grant Halladay 120.
Russell Wood 140, Mabel Howard 138, Byard Johnson 130, Cal Fahey 133, Elsie Kerr 120, Lucy Brown 100, Mary Mudford 95, Edna Mustard 90, Floyd Chisholm 120, Vincent Fahey 125, Florence Graham 95, Bessie Mudford 90, Pearl Humphrey 90, Gladys Sexton 75, Enid Howard 70, Frank Stanton 65, Wood Stanton 60, Elms Mustard 60, Clifford Mustard 56, Etta Gibson 55, Gerald Cannon 40, Harold Fahey 40, Meryl Merriman 45.
LAURA MORGAN, Teacher.

PLUM HOLLOW.

MONDAY, July 7.—Mr. Clinton Bogart has bought the James Gallagher farm.

Mr. and Mrs. Hiram Bates are visiting their parents, Mr. and Mrs. Newton Kilbourne.

Mrs. Eph Jackson's horse while being driven to church Sunday morning, got frightened at a pile of stones that were left beside the road and threw her and the children out, hurting them but not seriously. The buggy was turned bottom-side up, throwing the horse on his back in the ditch. They all rushed from the church to her assistance, but before they could reach them the horse was dead. This is a warning to path-masters.

MORTON.

MONDAY, July 8.—Mrs. F. B. Taber has been quite ill with rheumatism. Her sister Miss L. Roddick, is with her at present.

Mr. B. N. Henderson has purchased a Newcomb piano from Mr. Whaley, Westport.

Miss Viola Wills is the guest of Miss Lillie Morris, Elgin.

Mrs. Robt. Summerville and Mrs. Wood visited friends at Frankville recently.

Mrs. Booth and daughter, Mrs. Throppe of Merrickville, leave for home today, having been the guests of Mr. and Mrs. Fred Booth for the past few weeks.

The fife and drum orchestra of Leeds Orange lodge are practicing for the celebration at Lyndhurst on the 12th. X. Huckleberries on Rock Dunder are an average crop this year, and what there is will probably be left in peace as some of the most enthusiastic pickers were scared by what they supposed to be a bear. Whether or not their supposition was true, Rock Dunder is too wild and lonely a place for women to go unprotected.

We are pleased to announce that Mrs. James Gamble is recovering from her late severe illness.

Her First Concert.

A country servant was given a ticket by her mistress for a local concert. She arrived home rather late and was questioned by her mistress on the matter.

"I came away before 'twas over," she replied, "and they were hurrying it on, 'cause they were singing two at a time when I left."—Tit-Bits.

Repentance.

He turned and gazed at her, and she blushed it right accordingly. In hopes to make amends, said he (with weak attempt at gallantry), "I'd like to add to my family tree a branch as fresh and fair to see." She answered, "I don't care to be grafted on a rubber tree!"

Revenge.

Mr. Fijit—I thought you said our new neighbors would not let their children play with our Tommie. I see him with them now.

Mrs. Fijit—Yes, but their parents don't know it. Tommie is just getting over the measles, and I want their children to catch 'em, the stuck up things!

His Bright Prospects.

Day talks about de money. But I don't want it, honey. For soon I will be comin' ter de country. For de moonlight will be shinin' When I'm plain, den a-plains I'll be makin' in de middle of de night.

ABOUT BRITISH HALL MARKS

THEY HAVE A REPUTATION WHICH IN THE MAIN THEY DESERVE.

SEVERITY OF SOME OLD LAWS.

Various Marks Used in England, Scotland, and Ireland.—The Maker's Mark, the Standard Mark, the Hall Mark, the Duty Mark, and the Date Mark.—The Public Office Much Puzzled Over Them All.

The British Lion, even in his heraldic form, commands one's respect, if not one's admiration. Yet it is curious that little or nothing should be known about the regulations governing him. There is a vague idea that the Lion and, for the matter of that, most of the other marks, are liberally impressed upon both gold and silverware and electro-plated goods, are a guarantee of something or other, and British housewives are content to count their spoons, secure in the belief that they are of "sterling alloy." British hall marks certainly possess a reputation of their own which, in the main, they deserve. They are not, it is true, infallible. Cases are constantly cropping up in which they have been so ingeniously imitated as to deceive any one but a connoisseur or a burglar. Against the counterfeiting of ancient marks, of which there are examples enough and to spare preserved in the archives of the Goldsmiths' Companies, there is, of course, little or no protection. Experts, it has been said, can detect spurious goods by touch alone; but the public certainly are not experts in assaying gold and silver. Electrotyped copies, too, in which are reproduced, with a marvellous exactitude, almost every scratch upon the original, and even the marks left by the maker's hammer, as well as the hall marks themselves, are extremely difficult of detection, even by the initiated. But more ingenious still is the deception practiced by the transformation of old-fashioned articles, and the transposition of genuine marks from one article to another. The Beekeepers of the Tower formerly wore upon their arms large silver badges bearing the arms of three mounted bees, surrounded with a scroll. In a fit of economy these were confiscated and sold, and as the story runs, the purchaser of about a score of them, instead of consigning them to the melting pot, converted them into a number of pointed trumpets to the hall marks as a guarantee for their antiquity. For anything we know to the contrary, these chisel-d'œuvre are still going the round of the market. They would, it does not seem, be highly valued by many people in the room for ornamenting reception rooms with antique silver.

Severity of Old Laws.
It is not perhaps generally known that, although it is permissible to add to any piece of silver a quantity which does not exceed one-third of the whole, the change must be made in such a manner that the original use of the article is not altered. A tankard, for example, may, it is said, have a lip attached, but not a spout; but we doubt whether these statutory conditions are complied with with any great regularity. When we remember the extreme severity of the old laws against fraud and abuse, it is easier to understand the exaggerated value which attaches to old gold and silverware. At the present time the penalty of ten pounds for each article imposed by the act of 1844, is often cheerfully risked; but in days when the same offence was punished by death or transportation men were more careful. It must, however, be confessed that at the present time the laws as to hall marking are in a very chaotic condition, for they are scattered through statutes innumerable, and are not sufficiently known to afford adequate protection to the purchaser. Their history, too, is not very complimentary to the craft. The Lion, for example, remained for nearly three centuries the standard mark both for gold and silver; but in 1845 the crown was substituted for gold of both eighteen and twenty-two carats, in order to prevent a practice which had, it is said, come into vogue of gilding silverware and selling it as gold, and the fact is worthy the attention of the collectors of old plate.

Various Hall Marks.
The various hall marks are rather complicated, and, for the better understanding of our marks, may be briefly described. There are:

(1) The maker's mark, the initials of his name or firm; used since 1799.
(2) The standard mark. In England for gold of 22 and 18 carats, a crown and 22 and 18 respectively. In Edinburgh a thistle and in Glasgow a lion rampant are used in place of the crown. In Ireland 22-carat gold has a harp crowned and 22-20 carats—an extra standard used in Ireland only—a plume of corn. Gold of 18 carats, a unicorn's head and 18, gold of 15, 12 and 9 carats has in most cases these numbers only. In England, for silver of 11 oz. and 2 dwts. standard the mark is a lion passant, and for 11 oz. and 10 dwts. a Britannia. In Edinburgh a thistle and in Glasgow a lion rampant and a Britannia are used respectively. In Ireland a crowned harp is used for 11 oz. 2 dwts. standard, the new standard not being used. The figures in the gold standard denote the number of carats of pure gold in 24; so that 18-carat gold means that there are 18 parts of pure gold to six of alloy.

(3) The hall marks of the assay towns—London, leopard's head; Birmingham, an anchor; Chester, a dagger and three wheat sheaves; Sheffield, a crown; Newcastle, three castles; Exeter, a castle with three towers; Edinburgh, a castle; Glas-

gow, a tree, fish and bell; Dublin, a harp.

(4) The duty mark, stamped only on those articles which pay duty; the head of the reigning sovereign; introduced in 1794.

(5) The date mark; each assay office has now its letter or date mark; changed every year; twenty-two letters of the alphabet being used in rotation, and repeated in different styles of letters. In London the assay year commences on 30th May, and is indicated by one of twenty letters of the alphabet, A to U, omitting the letter J.

Puzzles the Public.
As an example, we give a Birmingham silver plate mark: (1) The maker's initials; (2) the standard mark; (3) the hall mark of Birmingham; (4) the duty mark; (5) the Birmingham date letter for the year 1889.

Amid all these multitudinous symbols, it is not to be wondered at that the public should be a little confused as to their respective meanings. And as all these have undergone many transformations, the history of hall marks can almost claim to rank as a science. There can, however, be little doubt that, although there are some objections to the compulsory assaying and marking of plate, it is to the system which has been in vogue in this country for nearly six hundred years that the superior reputation of British gold and silver ware is due to that, perhaps every other country in the world is mainly due. Our hall marks afford a guarantee of value, to which it is not to be wondered at that considerable importance attaches, since these goods may be safely regarded as an investment. We doubt whether the assertion that no importance is attached to British hall marks abroad is borne out by the facts; but if only sentimental reasons remain, these are enough to give pause to any rash changes in a custom that can claim so high a prospective right.

The assaying of the precious metals is a science which has been more exactly practiced in this than in any other country. When a piece of plate is sent in to an assay office, a little of the metal is scraped off it, and this "diet," as it is called, is tested in various ways, so as to ascertain its fineness, which must correspond with that of the standard plates kept by the Wardens of the Standards at the Mint. Sheffield and Birmingham have to send up their "diet boxes" to be proved by the Queen's Assay Master twice a year—a somewhat invidious distinction, since the office assay offices have only to do so once. For this reason it appears that the guardians of the standard of wrought plate of Birmingham and of Sheffield have always labored under the disadvantages attaching to the reputation of those towns, and the fact serves to indicate the necessity for retaining a system of guarantee.

Two Standards of Silver.
There are only two standards of silver—the old one of eleven oz. two pennyweights, and that of eleven oz. and ten pennyweights, in the pound Troy; so here there is not much room for fraud. But the laws of hall marking, scattered as they are over a multitude of statutes, are highly technical, and not the least necessary reform is their consolidation. This was urged by the Select Committee of 1886, and a bill for the purpose was prepared by the Commissioners of Inland Revenue in 1887; but although its necessity was again emphasized by the Select Committee of 1890, no measure of the kind has ever been laid before Parliament. But we need hardly insist that the tendency of legislation should certainly not be in favor of greater laxity. There is much to say for the old demand of the Goldsmiths' Company for further powers of enforcing the laws than the mere right to sue for penalties. Sales by auction now take place with practical impunity, no matter how spurious and debased the goods may be, and there is evidence and to spare to show that the general sense of the trade and the public is in favor of the preservation of the old guarantees.—Pearson's Magazine.

Not Needed.
He was obviously anxious, and she seemed almost willing.

"I shall refer you to papa," said she, with a becoming blush, "before giving you a final answer."

"But I am perfectly willing to take you without any reference," said he magnanimously.

Out.
I blow a V for roses
For her and call and sigh—
When the maid informs me she is out—
In answer, "So am I!"

The Golden Side.
"Have you noticed that there are days when we seem more in accord with the world—more in unison with nature?"
"Yes; it is always that way with me on payday."—Tit-Bits.

Get Ready.
A lot is to come to me
It is time for me to get
Tommy's started in smoking
Of the balmy cigarette.

Of Adulterated Food.
"Tell me what a man eats, and I'll tell you what he is."
"Oh, no; tell us what a man thinks he is eating, and we can guess what he is."

Little Flo's Idea.
"Ma says Mrs. Smith's a grand widow," said Flo.
"But I don't believe her.
For to be a grand widow's husband, you know has to die of hay fever."

The Reason.
Hobbs—Nothing very genial about March.
Gobson—No; March is one of those fellows who make it a point never to owe anybody anything.

PERILS OF FIREMEN.

IN THE GREAT CITIES THEIR LIVES ARE ALWAYS IN DANGER.

A New York Configuration That Illustrates the Kind of Daring That These Heroes Are Frequently Called Upon to Display.

Writing on the daring and the danger of firemen in The Century, Cleveland Moffett says: "In all its history I suppose the world has seen no heroes like these, who join the skill of gladiators with the valor of crusaders. Does that sound like exaggeration? I should call it rather understatement."

As illustrating the things firemen do every day and do gladly, he gives some incidents of one particular fire that happened in New York on St. Patrick's day, 1890. It was a pleasant afternoon, and Fifth avenue was crowded with people to watch the parade. A gayer, pleasanter scene it would have been hard to find at 3 o'clock or a sadder one at 4.

The Ancient Order of Hibernians, coming along with bands and banners, were nearing Forty-sixth street when suddenly there sounded hoarse shouts and the angry clang of fire bells. The fire engine, which was going down Forty-second street came Hook and Ladder 4 on a dead run and swung into Fifth avenue straight at the pompous paraders, who immediately became badly scared. Irishmen and took to their heels. But the fire engine went on farther. Here they were needed—oh, so badly needed—for the Windsor hotel was on fire—the famous Windsor hotel, at Fifth avenue and Forty-seventh street. It was on fire and far gone with fire (the thing seems incredible) before ever the engines were called, and the reason was that everybody supposed that of course somebody had sent the alarm.

And so they all watched the fire and waited for the engines 40 minutes, 15 minutes, and by that time a great column of flame was rearing up the elevator shaft, and people on the roof in their madness were jumping down to the street. Then some sane citizen went to a fire box and rang the call and within 90 seconds Engine 85 was on the ground. And after it came Engines 54 and 21, and then hook and ladder companies. But there was no making up that lost 15 minutes. The fire had things in its teeth now and three, four, five alarms went in quick succession. Twenty-three engines had their streams on that fire in almost a matter of minutes. And the big fire tower came from Thirty-sixth street and Ninth avenue and six hook and ladder companies arrived.

Let us see how Hook and Ladder 21 came. She was the mate of the fire tower, and the rush of her galloping horses was echoing up the avenue just as Battalion Chief John Binn made out a woman in a seventh story window on the Forty-sixth street side, where the fire was raging fiercely. The woman was holding a little dog in her arms, and it looked as if she was going to jump. The chief waved to her to stay where she was and, running toward the truck, motioned it into Forty-sixth street, whereupon the fireman at his back wheel did a pretty piece of steering, and even as they plunged along the crew began hoisting the big ladder. Such a thing is never done, for the truck might upset with the swaying. But every second counted here, and they took the chance.

After they drew along the curb Fireman McDermott sprang up the slowly rising ladder, and two men came behind with scaling ladders, for they saw that the main ladder would never reach the woman. Five stories is what it did reach, and then McDermott, standing on the top round, smashed one of the scaling ladders through a sixth story window and climbed on, smashed the second scaling ladder through a seventh story window, and five seconds later had the woman in his arms.

To carry a woman down the front of a burning building on scaling ladders is a matter of regular routine for a fireman, like jumping from a fourth story down to a net or making a bridge of his body. It is part of the business. But to have one foot in the air reaching for a lower step on a swaying, flimsy thing and to feel the other step break under you and to fall two feet and catch safely—that is a thing not every fireman could do. But McDermott did it, and he brought the woman safely to the ground—and the dog too.

Almost at the same moment the crowd on Forty-seventh street was gazing in admiration of a rescue feat even more thrilling. On the roof, screaming in terror, was Kate Flannigan, a servant, swaying over the cornice, on the point of throwing herself down. Then out of a top floor window crept a little fireman and stood on the fire escape gasping for air. Then he reached in and dragged out an unconscious woman and lowered her to others and was just starting down himself when Kate Flannigan made him look up, and he saw Kate Flannigan. She was ten feet above him, and he had no means of reaching her.

The crowd watched anxiously and saw the little fireman lean back over the fire escape and motion and shout something to the woman. And then he crept over the cornice edge, hung by her hands for a second and dropped into the fireman's arms. It isn't every big, strong man who can catch a staid woman in a fall like that and hold her, but this strapping did it because he had the nerve and knew how. And that made another life saved.

By this time flames were breaking out of every story from street to roof. It seemed impossible to go on with the rescue work, yet the men persisted even on the Fifth avenue front, bare of fire escapes. They used the long extension ladders as far as they could and then "scaled" from window to window. Here it was that William Clark of Hook and Ladder 7 made the rescue that gave him the Bennett medal—took three women out of seventh story windows when it was like climbing over furnace mouths to get them.

And one of these women he reached only by working his way along narrow stone ledges for three windows and back the same way to his ladder, with the woman on his shoulder. Even so it is likely he would have failed in this last effort had not Edward Ford come part way along the ledges to meet and help him.

He Had Steady Habits.
Hardack—How are you getting along with your new clerk? Is he a good man?
Clambake—He works like a charm. Did you ever see a charm work?
Hardack—I never did.
Clambake—Well, that's him.—Ex-change.

Dyspepsia

From foreign words meaning bad cook, has come rather to signify bad stomach; for the most common cause of the disease is a predisposing want of vigor and tone in that organ.

No disease makes life more miserable. Its sufferers certainly do not know it; they sometimes wonder if they should eat to live.

W. A. Nugent, Belleville, Ont., was greatly troubled with it for years; and Peter H. Geare, East Chairo, Wis., who was so afflicted with it that he was nervous, sleepless, and actually sick most of the time, obtained no relief from medicines professionally prescribed.

They were completely cured, as others have been, by

Hood's Sarsaparilla

according to their own statement voluntarily made. This great medicine strengthens the stomach and the whole digestive system. Be sure to get Hood's.

Hood's Cotton Root Compound
Is successfully used monthly by over 100,000 ladies. Safe, effective. Ladies ask your druggist for Hood's Cotton Root Compound. Take no other, as all mixtures, pills and infusions are dangerous. Price, No. 1, 51 per box; No. 2, 49 degrees stronger, 63 per box. No. 1 or 2, mailed on receipt of price and two recent letters. Hood's Cotton Root Compound is sold by No. 1 and 2 sold and recommended by all responsible druggists in Canada.

No. 1 and 2 sold by J. P. Lamb & Son, Athens.

JINGLES AND JESTS.

The One Thought.

We have most of us heard of that sweet wadded bliss.
Of two hearts that are beating as one,
And two souls with a single thought sealed with a kiss.
And have wondered, perhaps, how 'twas done.

But to those who have been by experience taught
This effect is not hard to explain,
For in most of the cases that one "single" thought
Is—"I wish I was single again."

The Fee Was Tempting.

A very young couple in southwest Georgia called on a colored minister and offered him a string of fish to marry them. Said the minister:

"I mighty positive dat both er you is too young ter marry, but den—you looks a heap older dan what you is, en, fudermore, ef dey is one t'ing I wants partickler fer dinner dis day it is fish. So jine han's!"

But Yet a Woman.

When Mabel play'd her violin,
With grace adjusted 'neath her chin,
Such mildly mood dwells in her eyes
I fear her fashioned for the skies.

But, ah, while music's magic speaks,
A string snaps; color mounts her cheeks;
Her eyes map, too; then come my doubts;
I know she's human—not an out.

BOOKKEEPERS' TROUBLES.

The Strain Which They Are Always Under to Guard Against Error.

"The fellow who has to handle a considerable amount of money that belongs to other people is constantly in dread," said an old accountant recently, while discussing recent defalcations, "and my own experience in such matters has caused me to have a world of sympathy for the man who gets into trouble. The man who has to keep track of the cash of a large institution wears a heavy responsibility, and the responsibility generally wears its way into his character in one way or another. The impress will sometimes be found in highly tensioned nerves and will manifest itself in a certain irascibility of temperament, a crabbedness, an overbearing excitability, a quickness to resent and things of that sort. Again, I have known accountants to become morose, and I have seen some cases of thoroughly developed melancholy. The wonder is to me that so few instances of complete nervous and mental collapse are to be found among the men who spend their lives in handling large sums of money that belong to other people."

"The dread which constantly haunts a bookkeeper is something terrific. The very slightest mistake will throw him clear out of balance, and in many cases the accountant does not enjoy that system of checks which enables him to balance his books as he goes along. Banking institutions close their accounts as they go along, and the men who work in these institutions know the charges, the credits and the balances generally at the end of each day's work, thanks to the system of daily clearances. This makes the work of the honest man in the bank easier."

"But the harder lot falls to another class of accountants who are forced to handle large sums in money daily, men who receive money in various amounts of various denominations and for various purposes and who have to pay it out in the same way; men who in the regular course of things have to take due bills from stockholders and employees and who have many other such practices to deal with. These things go to the very vitals of his professional efficiency and his personal integrity, and hence he is constantly haunted by the dread that some small error through no fault of his will creep into his record to reproach him in one way or another."

"The point is that the bookkeeper is not sufficiently protected, for errors may slip in from side lines, by overlooking a misplaced due bill or something of that sort. On the other hand, so much has been received and so much has been paid out in the regular course of business, and the employer will take the balance sheet for a correct story of the company's business. The incomes and the outputs must balance, but the poor accountant frequently finds himself toiling far into the night in an effort to bring about this happy result. He knows that there must not be the difference of a half's breadth, figuratively speaking, when his employer scans the balance sheet, for in this age of easily aroused suspicion he feels that his personal integrity is involved in the matter. Correct balances do not only measure the professional efficiency of the accountant, but they also form a yardstick by which the employer measures the moral worth of the man."

"These reflections and my own experience strengthen the sympathy I have for that vast horde of fellows who are keeping daily tab on the world's business, footing up the profits and losses and figuring the balances first one way and then the other at the setting of each day's sun."